

AMERICAN FOUNDATIONS

SHELBY M. HARRISON

General Director, Russell Sage Foundation

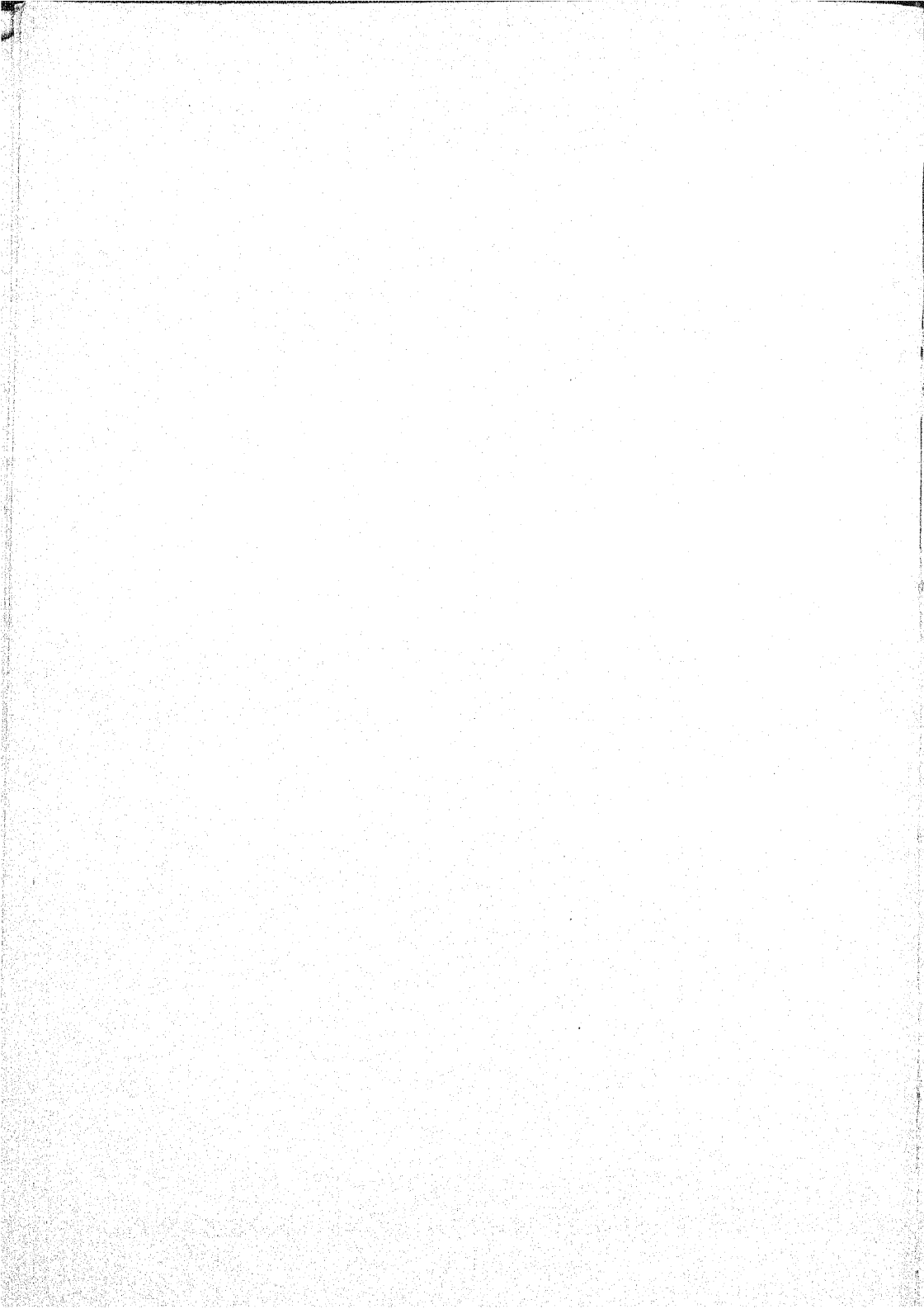
F. EMERSON ANDREWS

Director of Publications, Russell Sage Foundation



**Includes a Directory
of 505 Foundations**

RUSSELL SAGE FOUNDATION

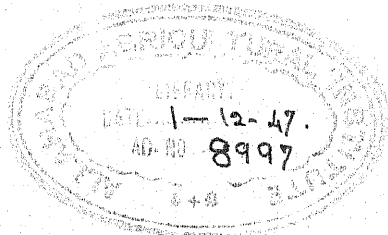


Copyright, 1946, by
RUSSELL SAGE FOUNDATION

Printed in the United States of America

Printed May, 1946

Reprinted August, 1946



E. L. HILDRETH AND COMPANY
printers at Brattleboro, Vermont

CONTENTS

	PAGE
CHARTS AND ILLUSTRATIONS	5
TABLES	6
PREFACE	7

PART I

FOUNDATIONS IN AMERICA

I. THE RISE OF FOUNDATIONS	II
Greek and Roman Forerunners	11
English Examples	14
Early American Foundations	17
The Foundation Idea	18
2. TYPES OF FOUNDATIONS	25
Foundations in Name Only	25
Marginal Types	26
Associations and Agencies	26
Foundations in Colleges	27
Foundations in Business and Industry	28
Family Foundations	29
Gifts for Highly Restricted Purposes	29
Community Trusts	31
General Philanthropic Foundations	37
Classification by Method of Work	38
3. ORGANIZATION AND ADMINISTRATION	40
Initiation	40
The Board of Trustees	41
Functions of the Board	44
Administrative Staff	46
Relations with Grantees	48

	PAGE
4. SOME FINANCIAL QUESTIONS	53
The American Philanthropic Budget	53
Resources of Foundations	56
Foundation Expenditures	58
Record of the Largest Foundations	60
The Flow of Foundation Funds	63
The Question of Perpetuity	66
Investments	70
Social Policy in Investments	72
Taxation	73
5. FIELDS OF ACTIVITY	75
The Place of the Foundation	76
What the Questionnaire Revealed	78
Education	79
Social Welfare	80
Health	81
Recreation	82
Religion	82
International Relations	82
Race Relations	83
Government and Public Administration	83
Economics	83
Miscellaneous	84
A Comparison with Earlier Data	84
Some Effects of the Second World War	86
6. TRENDS AND POSSIBLE DEVELOPMENTS	89
Some Economic Trends	89
Expansion of Governmental Agencies	92
New Fields for Exploration	94
Methods of Operation	96
The Question of Public Control	98
The General Prospect	99

CONTENTS

5

PART II DIRECTORIES AND LISTS

	PAGE
7. DESCRIPTIVE DIRECTORY	103
8. CLASSIFIED LISTINGS	186
9. GEOGRAPHICAL DISTRIBUTION	199
A Geographical Directory of 505 Foundations	202

APPENDICES

A. METHOD OF THE STUDY	213
B. BIBLIOGRAPHY, with Annotations	221
INDEX	235

CHARTS AND ILLUSTRATIONS

CHART I. 359 Foundations, by Date of Organization	20
MAP. Geographical Distribution of Community Trusts in the United States	37
CHART II. Number of Federal Income-Tax Returns with Net In- come of \$1,000,000 or Over, by Years, 1914 to 1942	91
The Foundation Questionnaire	215

TABLES

TABLE	PAGE
1. Aggregate Capital Assets and Disbursements of Community Trusts, 1921 to 1944	35
2. Capital Assets and Disbursements in 1944 of the Eight Largest Community Trusts in the United States	36
3. Legal Status of 287 Foundations	41
4. Estimate of Wood, Struthers and Company of the Value of Philanthropic Property and of the Year's Contributions to Philanthropy in the United States in 1932	54
5. Estimate of Current Annual Receipts of Private Philanthropy in the United States	55
6. Analysis of Estimated Aggregate Capital Assets, Total Expenditures, and Grants of 505 Foundations in United States in 1944	58
7. Capital Assets, Total Expenditure, and Grants in 1944 for 30 Largest Foundations Reporting Financial Data for Publication	61
8. Capital Assets and Grants of Ten Largest Foundations of 1930 in That Year and in 1944	63
9. Capital Assets and Grants of Foundations Reporting in Successive Studies, 1930 to 1944	64
10. The Ten Foundations Reporting Largest Expenditure for Grants in 1944	65
11. Income and Yield Per Cent on Investments of the Carnegie Corporation, at Ten-Year Intervals	71
12. Classification of 335 Foundations Reporting Fields of Interest for 1944	79
13. Number of Federal Income-Tax Returns with Net Income of \$1,000,000 or Over, by Years, 1914 to 1942	90
14. Distribution by States and Cities of Capital Assets of 250 Foundations Reporting This Item in 1944	200

PREFACE

THE BROAD purpose of foundations is the distribution of wealth for the public good. This purpose they pursue in widely differing ways, but in general they represent a new and more scientific attitude toward giving, stressing the discovery of facts, education, prevention, correction, and cure as contrasted with relief of individual need. The funds they administer are much smaller than the public assumes; we estimate that in a typical year in the United States, all the foundations together spend somewhat less than three cents of the average philanthropic dollar. But because foundations are organized solely to do an effective job of giving, and are profiting by cumulative experience, they are often the pioneers in new fields and the leaders of progressive movements, exercising an influence out of proportion to the mere 3 per cent of the budget of private philanthropy which is within their control.

This short book on foundations is the outgrowth of a long experience. The Russell Sage Foundation, established in 1907, was one of the earlier foundations. Because its operations have centered chiefly in the field of social work and social welfare, and have included the maintenance of an extensive research and reference library, the Foundation began as early as 1915 the compilation of bibliographies on, and later of ever-expanding directories of, American foundations. When the time came to revise the 1938 issue of the directory, it seemed to us that a publication which, in addition to listing and describing foundations, would discuss in brief form something of their history, organization, resources, fields of activity, and general trends might be useful to foundation executives and boards, and of interest to the general public. The present volume is the result.

In addition to the general text, it contains a Descriptive Directory of 505 foundations and is supplemented by classified and geographical listings and a bibliography. In our effort to make the Directory as complete

as possible we have had the generous assistance of a number of organizations and persons, to whom specific acknowledgment is made in Appendix A, Method of the Study.

We wish also to express our thanks to the authors and publishers of many books, reports, and articles which are cited within the text; and to the several hundred foundation executives who made this study possible by supplying general and financial information concerning their own organizations.

The text of the book is the co-operative product of both authors. We discovered no substantial disagreement. Where value judgments varied slightly, an effort has been made to present both points of view.

S.M.H. AND F.E.A.

February 1, 1946

PART I
FOUNDATIONS IN AMERICA

[1]

THE RISE OF FOUNDATIONS

THE FOUNDATION in its broadest sense may be defined as an instrument for the contribution of private wealth to public purpose. As such it is older than recorded history, and includes many types of organizations besides those we ordinarily think of as philanthropic foundations or funds. This study is limited to the foundation in the American understanding of the term, meaning a non-governmental, non-profit organization having a principal fund of its own, established to maintain or aid social, educational, charitable, or other activities serving the common welfare.

In this more restricted sense the foundation is largely an American social invention, and its chief growth has occurred within the United States during the twentieth century. To understand this very modern and still developing institution, however, it may be well to glance briefly at some of its predecessors.

GREEK AND ROMAN FORERUNNERS

Perhaps the earliest examples of foundations, in the broad interpretation of the term, are the provisions made by individuals or groups in nearly all ancient civilizations for recurring sacrificial feasts in honor of a god, hero, ancestor, or possibly of a donor himself. In such festivals the animals and other foods brought to the sacrifice and dedicated to the one to be venerated were often eaten by the celebrants, thus achieving identification of the celebrant with the object of his veneration — not unlike the mystical unity of the family which was conceived of as reaching far back from the living to the ancestor and forward from the living to the descendants. Sir Henry Maine reminds us that the family, in fact, was a corporation and that it never died.

Xenophon left an example of a "foundation" for the purpose of honoring a deity and of bestowing benefits upon his fellow-citizens in something like perpetuity. He dedicated land and built a temple to Artemis in Scillus. Each year all citizens and neighbors, men and women, took part in a festival in her honor, receiving "barley meal and loaves of bread, wine and sweetmeats, and a portion of the sacrificial victims from the sacred herd as well as the victims taken in the chase."¹ Such an institution has its modern, and dubious, social counterpart in the free Thanksgiving dinner for the poor, and the Christmas basket; they afford the donor a great deal of self-satisfaction, give the needy person a day's food, but do nothing toward solving his basic problem.

An example of another type of foundation, and one of the precursors of our endowed educational institutions, was Plato's famous Academy near Athens, which derived its name from the Attic hero Academus, to whom traditionally the land belonged. Cimon, the celebrated Athenian commander, son of Miltiades, had during his lifetime thrown open his lands for the enjoyment of the people and had beautified the site of the Academy.² Plato later used these gardens for his discourses, establishing here the school which became known as Plato's Academy. Before his death in 347 B.C. he directed that the natural income of his own adjacent fields should be used for the perpetual support of his school. It survived nearly 900 years, being finally suppressed by the Christian Emperor Justinian in A.D. 529, for teaching "pagan" doctrines.

Plato's Academy illustrates two of the difficulties under which such early benefactions labored. In the first place, income could not be derived from stocks and bonds, these not having been invented. The portfolios of early foundations frequently consisted of productive land and cattle. In the second place, the testamentary powers of the individual were still fettered by the early conception of the family as an entity in perpetuity, to which must descend the whole body of property and also of debts of the family's recognized head. Only gradually was a man to become able to alienate his property, at least in part, from communal family participation in accordance with this ancient code.

A freer concept, however, was long in evolving. Plato's best expedient was to avail himself of the law permitting a living donor to make a gift to a living recipient, with such instructions as might be possible regard-

¹ *Anabasis*, Book 5, 3:9.

² *Plutarch's Lives*: Cimon.

ing its future use. In pursuance of this aim he gave his property outright to his nephew, Speusippus, directing that he use it for the purpose intended, and that he in turn pass it on to another individual with the same stipulation. Xenophon invited perpetuity by another means: he erected a column describing the terms of his foundation, and adding, "If any man fail in aught of this, the goddess herself will look to the matter."

The Roman citizen was released by slow degrees from the old laws of succession. The concept of a legal heir as opposed to a natural heir came finally to be accepted and was expanded to include groups of living persons who as such were permitted to receive gifts in perpetuity. The "corporate personality in form and substance was a thoroughly Roman concept,"¹ and of unknown antiquity. It was familiar in the municipal corporations and smaller community groups and in private groupings such as the craft guilds and burial associations. As early as 150 B.C. Roman law declared such associations to be "immutable undying persons," and their legal status was the same as that of a natural heir save the right to receive bequests.²

Little, if any, control over the organization of associations was exerted under the Republic, but licensing became obligatory in the second century A.D. when their great accumulation and political use of property made control by the state inevitable. By this time some associations had begun in a measure to take on the philanthropic character of their modern counterparts. In the article on the philanthropic foundation just mentioned, Hollis has said:

During the reign of the five good emperors, 96-180 A.D., foundations were greatly encouraged throughout the Roman Empire. Nerva gave the cities the right to accept foundation funds by bequest, Trajan extended the privilege to the towns, Hadrian included the villages, and Marcus Aurelius permitted the associations (private groups) to receive bequests. In this period, the objectives of foundations began to shift from honoring the gods and the dead, preserving the cult, and perpetuating a feast day to at least a palliative ministering to the needs of underprivileged groups. Nerva, Trajan, Hadrian, Antoninus Pius, and Marcus Aurelius gave generously of their private wealth for establishing in the municipalities foundations for *alimentarii*, that is,

¹ Radin, Max, Handbook of Roman Law. West Publishing Co., St. Paul, Minn., 1927, p. 226. Hornbook Series.

² Hollis, Ernest V., "Evolution of the Philanthropic Foundation," in The Educational Record, October, 1939, p. 577.

foundations to aid in the feeding, clothing, and educating needy legitimate children.¹

When the Roman Empire faced the critical problems of later centuries, its rulers found it convenient to confiscate these funds. Most of the municipal foundations vanished in this way and incentive was destroyed for further establishment of such endowments.

Emperor Constantine revived the interest in philanthropic bequests by decreeing that funds of the Christian church could not be confiscated by any outside agency, nor used even within the church for any other purposes than those named by the donor. Having chosen to make Christianity the ally of the state, he not only strengthened the legal position of the church by giving to bishops the power to hear lay cases when litigants so desired, but re-enforced its prestige and its power by making the church the distributor of state contributions to the poor and disadvantaged.

From this early period began the rise of ecclesiastical foundations, which continued through the Middle Ages as almost the sole agency of philanthropy. They have their modern counterparts in endowed church schools, colleges, institutions for the care of children, the numerous funds for missions at home and abroad, for the education and retirement of ministers, for hospitals, the care of the poor of the parish, and many other church-centered activities. Particularly in the early days of ecclesiastical foundations, inducements toward setting up such foundations, or contributing to them, were not only the worth of the work proposed, but merit toward the salvation of the donor's soul.

ENGLISH EXAMPLES

When the national states began to grow powerful in Europe, the great wealth of ecclesiastical foundations was one of the causes of the long struggle between church and state. In England, by the time of Henry VIII, it has been estimated that these foundations possessed from a third to a half of the wealth of the whole kingdom. Much of this wealth rested in lands claimed by the church as part of that church treasure which Constantine in his time had decreed could not be confiscated by outside

¹ *Ibid.*, pp. 577-578.

agencies. Families of the nobility resented the severance of their properties by gift or sale to the church, and the boroughs in which the mercantile classes were rising to power resented the impoverishment of their incomes by the transfer of land to non-taxable ownership. Until the time of Henry VIII land in England could not be legally transferred by will, and even then not to a corporation.

Conflicting interests such as these represent two opposing views of the function of land in the development of society — the one conceiving it as something static, which could be concentrated, presumably without loss to society, in the dead hand; the other concerned with its dynamic quality in the service of changing owners. In Roman times the church, in order to obtain titles, had approved the right of the donor or seller to dispose freely of his property, and so had aided in the movement to release lands from the grip of family ownership. In the English period the church became the agency through which a much more rigid control by mortmain was exerted.

The concept of the association as a legal entity and an "artificial person" was taken over by England and the Continent in great part from Roman law. It permitted the anomaly of friars pledged to poverty but owning vast landed estates. When Henry VIII dissolved the monasteries, thus asserting the supremacy of the state over the church, he distributed their revenues to court favorites, sometimes with the pretense of continuing the same charity under new auspices. But his policy served to create a new landed aristocracy, who did very little to relieve the acute distresses of the poor. The disestablishment was of importance in the development of the modern concept of a philanthropic foundation because foundations then became licensed by the state and later were declared capable of holding property in perpetuity, and even of receiving bequests of land, but only for the public good.

The next wave of philanthropy sprang neither from the church nor from the state and its aristocracy; it came from the rising middle class. Individual contributions from this source were usually not large, but were pooled into substantial funds, much after the pattern of community trusts today. An act which was passed under Queen Elizabeth in 1601 became the legislative cornerstone for the creation, control, and protection of such funds in England, and is still widely quoted in American legislation. Commonly called the Statute of Charitable Uses (43

Elizabeth, cap. 4), its preamble is worth noting for the variety of charitable purposes which it mentions as being appropriate for funds under this act:

Some for relief of aged, impotent and poor people, some for maintenance of sick and maimed soldiers and mariners, schools of learning, free schools, and scholars in universities, some for repair of bridges, ports, havens, causeways, churches, sea-banks and highways, some for education and preferment of orphans, some for or towards relief, stock or maintenance for houses of correction, some for marriages of poor maids, some for supportation, aid and help of young tradesmen, handicraftsmen and persons decayed, and others for relief or redemption of prisoners or captives, and for aid or ease of any poor inhabitants concerning payments of . . . taxes.¹

In the course of several centuries, vast numbers of foundations sprang up under authorization of Act 43 Elizabeth. They were more nearly relief societies than research and educational foundations of the modern type, but many of them were established in perpetuity. Cases in which the narrow purposes of the donors could no longer be carried out, and cases of abuses in administration, became so numerous that in 1837 a Royal Commission of Inquiry reported on 28,840 "foundations" then in existence, and made many recommendations, which became recognized in British law and were in some instances carried over into American legal practice. In extreme cases of unsuitability, the doctrine of *cy pres* (as near as practicable), which developed under Roman law, was applied in England, and still is in America, permitting the courts to extend the terms of a perpetuity to another cause as near as possible to that originally specified.² This practice of the courts the Commission did not find to be adequate, and on its recommendation Parliament established a regulatory commission having "the duty of superintendence and control of all property devoted to charitable uses, with an accounting and power to summon all parties concerned in management, to appoint and remove trustees, and to take care that no sale, mortgage, or exchange of charity property be effected without concurrence, and that all funds applicable be invested upon real or government security. . . ."³

¹ Pickering, Danby, *The Statutes at Large, from the Thirty-ninth of Q. Elizabeth, to the Twelfth of K. Charles II inclusive*. Printed at Cambridge University, 1763, vol. 7, p. 43.

² Blackwell, Thomas E., "The Charitable Corporation and the Charitable Trust," in *Washington University Law Quarterly*, December, 1938, pp. 7-30.

³ Hollis, *op. cit.*, p. 584.

EARLY AMERICAN FOUNDATIONS

Colonial America developed few large fortunes, but the independent and largely agricultural life of the people resulted in relatively few cases of severe want. The palliative charity funds of imperial Rome and Tudor England found little place. The first notable funds of this sort in America were established at his death in 1790 by Benjamin Franklin in the cities of Boston and Philadelphia, to assist "young married artificers of good character," each of whom might be lent three hundred dollars at 5 per cent. The funds were later to be used for specified civic improvements.¹

Claims are sometimes advanced for the Magdalen Society of Philadelphia as the first American foundation. This Society was established as a perpetual trust in 1800 "to ameliorate the distressed condition of those unhappy females who have been seduced from the paths of virtue, and are desirous of returning to a life of rectitude."² In 1918 the Society was reorganized into the White-Williams Foundation, its by-laws now permitting the "progressive solution of problems which affect the immediate or ultimate interests of children and youth of school age." In its earlier incorporation it seems clearly to have been a relief-giving society not falling within our narrower definition of the modern foundation.

Closer to the modern conception was the Smithsonian Institution, which owes its origin to a bequest to the United States of America of \$508,000, later increased, from James Smithson, an English scientist, "to found at Washington, under the name of the Smithsonian Institution, an establishment for the increase and diffusion of knowledge among men." It was established by Act of Congress in 1846 as the result of the tireless efforts of John Quincy Adams. The Smithsonian is unique among organizations of its type in being the direct ward of the government. Its funds are deposited partly in the United States Treasury, at perpetual interest of 6 per cent guaranteed. It is governed by a board of regents composed of the Vice-President and Chief Justice of the United States, three senators appointed by the president of the Senate, three members by the speaker of the House, and six citizen-regents appointed by Congress, two of whom must be residents of the District of Columbia and the other four residents of four different states. It has made major contribu-

¹ For fuller account of the Franklin funds, see pp. 66-67.

² Report of the Managers of the Magdalen Society for 1854, p. 3.

Elizabeth, cap. 4), its preamble is worth noting for the variety of charitable purposes which it mentions as being appropriate for funds under this act:

Some for relief of aged, impotent and poor people, some for maintenance of sick and maimed soldiers and mariners, schools of learning, free schools, and scholars in universities, some for repair of bridges, ports, havens, causeways, churches, sea-banks and highways, some for education and preferment of orphans, some for or towards relief, stock or maintenance for houses of correction, some for marriages of poor maids, some for supportation, aid and help of young tradesmen, handicraftsmen and persons decayed, and others for relief or redemption of prisoners or captives, and for aid or ease of any poor inhabitants concerning payments of . . . taxes.¹

In the course of several centuries, vast numbers of foundations sprang up under authorization of Act 43 Elizabeth. They were more nearly relief societies than research and educational foundations of the modern type, but many of them were established in perpetuity. Cases in which the narrow purposes of the donors could no longer be carried out, and cases of abuses in administration, became so numerous that in 1837 a Royal Commission of Inquiry reported on 28,840 "foundations" then in existence, and made many recommendations, which became recognized in British law and were in some instances carried over into American legal practice. In extreme cases of unsuitability, the doctrine of *cy pres* (as near as practicable), which developed under Roman law, was applied in England, and still is in America, permitting the courts to extend the terms of a perpetuity to another cause as near as possible to that originally specified.² This practice of the courts the Commission did not find to be adequate, and on its recommendation Parliament established a regulatory commission having "the duty of superintendence and control of all property devoted to charitable uses, with an accounting and power to summon all parties concerned in management, to appoint and remove trustees, and to take care that no sale, mortgage, or exchange of charity property be effected without concurrence, and that all funds applicable be invested upon real or government security. . . ."³

¹ Pickering, Danby, *The Statutes at Large, from the Thirty-ninth of Q. Elizabeth, to the Twelfth of K. Charles II inclusive*. Printed at Cambridge University, 1763, vol. 7, p. 43.

² Blackwell, Thomas E., "The Charitable Corporation and the Charitable Trust," in *Washington University Law Quarterly*, December, 1938, pp. 7-30.

³ Hollis, *op. cit.*, p. 584.

EARLY AMERICAN FOUNDATIONS

Colonial America developed few large fortunes, but the independent and largely agricultural life of the people resulted in relatively few cases of severe want. The palliative charity funds of imperial Rome and Tudor England found little place. The first notable funds of this sort in America were established at his death in 1790 by Benjamin Franklin in the cities of Boston and Philadelphia, to assist "young married artificers of good character," each of whom might be lent three hundred dollars at 5 per cent. The funds were later to be used for specified civic improvements.¹

Claims are sometimes advanced for the Magdalen Society of Philadelphia as the first American foundation. This Society was established as a perpetual trust in 1800 "to ameliorate the distressed condition of those unhappy females who have been seduced from the paths of virtue, and are desirous of returning to a life of rectitude."² In 1918 the Society was reorganized into the White-Williams Foundation, its by-laws now permitting the "progressive solution of problems which affect the immediate or ultimate interests of children and youth of school age." In its earlier incorporation it seems clearly to have been a relief-giving society not falling within our narrower definition of the modern foundation.

Closer to the modern conception was the Smithsonian Institution, which owes its origin to a bequest to the United States of America of \$508,000, later increased, from James Smithson, an English scientist, "to found at Washington, under the name of the Smithsonian Institution, an establishment for the increase and diffusion of knowledge among men." It was established by Act of Congress in 1846 as the result of the tireless efforts of John Quincy Adams. The Smithsonian is unique among organizations of its type in being the direct ward of the government. Its funds are deposited partly in the United States Treasury, at perpetual interest of 6 per cent guaranteed. It is governed by a board of regents composed of the Vice-President and Chief Justice of the United States, three senators appointed by the president of the Senate, three members by the speaker of the House, and six citizen-regents appointed by Congress, two of whom must be residents of the District of Columbia and the other four residents of four different states. It has made major contribu-

¹ For fuller account of the Franklin funds, see pp. 66-67.

² Report of the Managers of the Magdalen Society for 1854, p. 3.

tions to scientific research, has developed the United States National Museum, and maintains many other branches, including the Bureau of American Ethnology, the Astrophysical Observatory, the National Zoological Park, and the National Collection of Fine Arts. It is scarcely a private foundation, however, in quite the sense in which that term is applied in this study.

The first American foundation which satisfies our definition was the Peabody Education Fund, set up in 1867 by George Peabody with a principal sum of over \$2,000,000, and devoting itself chiefly to the advancement of education in the South. Then came the John F. Slater Fund in 1882, and the Baron de Hirsch Fund for the aid of Jewish immigrants in 1890. These were the only important foundations of the sort we are considering to be established in the United States during the nineteenth century. The host of such organizations which exist today are principally products of the twentieth century, and of social attitudes and an economic situation which were just making themselves felt at the birth of the century.

THE FOUNDATION IDEA

The very numerous early "foundations" which flourished by the thousand in Rome, in England, and elsewhere in Europe were, with interesting exceptions, relief-giving societies, distributing food, clothing, schooling, and shelter for orphans. The donors might be the rulers, the state itself, the church, wealthy individuals, or groups of citizens. Motives of the donors were doubtless various, ranging from intention to discourage insurrection (*panem et circenses*), through solicitude for salvation of the donor's soul, to a genuine concern for the plight of the poor. Most of these endowments were established in perpetuity, but in general they have not survived a long test in history. The problems they were designed to meet, however, have vigorously survived. Indeed, it began to be suspected before the middle of the last century that the method of attack upon these problems was fundamentally wrong, and might in many cases be merely aggravating the difficulty. The commissioners who had been appointed to report to William IV on administration of the Poor Laws in England, had this to say in 1834 regarding "the relief provided by charitable foundations":

Much evidence . . . has forced on us the conviction that, as now administered, such charities are often wasted, and often mischievous. . . . In some cases they have a quality of evil peculiar to themselves. . . . The places intended to be favoured by large charities attract an undue proportion of the poorer classes, who, in the hope of trifling benefits to be obtained without labour, often linger on in spots most unfavourable to the exercise of their industry. Poverty is thus not only collected, but created, in the very neighbourhood whence the benevolent founders have manifestly expected to make it disappear.¹

In America, the great strides of science in the latter half of the nineteenth century were preparing the soil for a growth of the foundation idea along different lines. First, scientific research in the physical and natural sciences gained tremendous prestige from its accomplishments, especially in industry, and it was inevitable that its methods should be applied to social problems. Second, rapid expansion of industry, made possible by science and the machine, coupled with large-scale business organization and finance, created a number of private fortunes of a size probably unknown in previous history.

The possessor of one of these fortunes was Andrew Carnegie, born in Scotland, but an early immigrant to America. By the time he was thirty-three and was receiving an income of \$50,000 a year he made a memorandum, found after his death, in which he pledged himself to devote his annual surplus wealth to benevolent purposes.² He continued to acquire that surplus wealth at an amazing rate, until 1901, when he sold the Carnegie Company to the newly formed United States Steel Corporation for approximately half a billion dollars. Somewhat earlier he had expressed what came to be known as his "gospel of wealth."³ "The millionaire," he said, "will be but a trustee for the poor, intrusted for a season with a great part of the increased wealth of the community, but administering it for the community far better than it could or would have done for itself. . . . The man who dies thus rich dies disgraced." He had no intention of falling into the old error of distributing his wealth to re-

¹ Report from His Majesty's Commissioners for Inquiring into the Administration and Practical Operation of the Poor Laws. Published by Authority, B. Fellowes, London, 1834, p. 361.

² Hendrick, Burton J., *The Life of Andrew Carnegie*. Doubleday, Doran and Co., Inc., New York, 1932, vol. I, p. 147.

³ Published as a separate paper in 1889 in *North American Review* under the title "Wealth." Later published as *The Gospel of Wealth, and Other Timely Essays*. Doubleday, Page and Co., New York, 1906.



CHART I. 359 FOUNDATIONS, BY DATE OF ORGANIZATION

lieve individual need, unrelated to any plan for helping the individual to better himself. "The best means," he said, "of benefiting the community is to place within its reach the ladders upon which the aspiring can rise."

Neither Carnegie's idea of trusteeship of wealth nor his proposals to use it "to place ladders" for self-advancement instead of as simple "relief," were actually new. The preventive and constructive administration of the Peabody Education Fund had inspired Elbert Hubbard to write, with some extravagance, "George Peabody was the world's first philanthropist," and he added that "up to this time philanthropy was palliative; now it seeks to lay hold on the age to come."¹ But the Pittsburgh steelmaster, turned philanthropist, was a dramatic figure on the world stage, and he had the ear of the wealthy men of his time. When at the turn of the century he retired from making money to the harder task of distributing it wisely, he established patterns which soon were widely followed.

Some of Carnegie's earlier gifts were to specific communities, as for example, his several thousand library buildings.² But such "retail" giving was not enough. In 1902 he established his first important foundation, the Carnegie Institution of Washington, "to encourage, in the broadest and most liberal manner, investigation, research, and discovery, and the application of knowledge to the improvement of mankind." In the same year came the General Education Board, a Rockefeller benefaction of which Mr. Carnegie was an active trustee.

Names which were to become well known in the history of foundations followed rapidly. The Milbank Memorial Fund and the Carnegie Foundation for the Advancement of Teaching were established in 1905; the Russell Sage Foundation in 1907; the Anna T. Jeanes Foundation and the Elizabeth McCormick Memorial Fund in 1908; the New York Foundation in 1909; the Carnegie Endowment for International Peace in 1910; the Carnegie Corporation of New York and the Phelps-Stokes Fund in 1911; and thereafter incorporations far too numerous for separate mention, including the largest of the early endowments, the Rockefeller Foundation, in 1913.

¹ Quoted in *Philanthropic Foundations and Higher Education* by Ernest V. Hollis, Columbia University Press, New York, 1938, p. 32.

² By the time of his death in 1919, the total was 2,811 library buildings at a cost of \$60,364,809. *A Manual of the Public Benefactions of Andrew Carnegie*, Carnegie Endowment for International Peace, Washington, 1919, pp. 297, 311.

This procession of modern foundations has grown longer and more impressive. Our Descriptive Directory,¹ from data compiled in January, 1945, lists 505 foundations and community trusts, though concerning some of these only inadequate information is available. The year of origin for 359 of these foundations is plotted in Chart I, with some differentiation in respect to size. This chart, however, must not be taken as a precise record of annual trends in the establishing of foundations. It does not include the foundations which have been dissolved, nor a large number for which no information as to date of origin is available; it probably represents inadequately foundations organized since 1943; it includes a number of organizations which do not completely meet a strict definition of the foundation. Nevertheless, the chart makes vivid the tremendous growth of this new instrument of American philanthropy within the last three decades.

The growth of American foundations has not been accompanied by universal applause. The cry of "tainted money" was one of the earliest accusations. It was alleged that little good could be done society by the application to its needs of profits which, said the critics, ought in the first place to have been distributed as more adequate wages. Another complaint was that the founders would use these establishments to resist social change and to support their own economic views and practices. Demands for strict controls were many and extreme. Much of the criticism crystallized in the hearings before the United States Industrial Relations Commission which resulted in the Manly report, published in 1916.² It severely censured many aspects of foundations and would have been content to "recommend abolition" of foundations if they could be separated from other forms of voluntary altruistic effort. There were, however, minority reports that were different in tone.

Samuel Untermyer, testifying before this Commission, was critical of foundation organization and legal structure. He proposed limitations on size and duration, organization under federal law only, government representation on the board of trustees, and a prohibition against accumulation of income. Nevertheless, he said:

¹ See Chapter 7 and also Appendix A, Method of the Study.

² Industrial Relations: Final Report and Testimony Submitted to Congress by the Commission on Industrial Relations created by the Act of Congress of August 23, 1912. Senate Document No. 415, 64th Congress, 1st Session. Government Printing Office, Washington, 1916.

I do not share the fear and distrust of these foundations. I believe them to be prompted by the highest ideals of patriotism and unselfish public spirit. They are magnificently managed by the best intellect of the country—far better than would be possible with any public institution. . . . They are doing incalculable public good and no harm. Happily, their conduct does not to any appreciable extent reflect the devious methods by which those fortunes were accumulated, nor the views or policies of their founders on economic questions.¹

This investigation and these comments were made in 1915, when the foundation in America was still in its infancy. Many of the fears then expressed have proved unfounded; some of the constructive suggestions then made have been adopted, others are still worthy of consideration. Mr. Untermeyer's comments on the independence and constructive direction of foundation policies would be in accord with the judgment of most students today. But it is not the purpose of this brief book to present a history of American foundations, to evaluate results, or even to attempt the long catalogue of their achievements. Much information of assistance in considering these questions is available in the reports of the individual foundations, and in other sources listed in the Bibliography.

One further note, however, on the motives and underlying purposes of the founders seems appropriate. Undoubtedly motives varied, and they are not easy to assign with assurance. A few founders may have been willing to thwart hopeful or aggressive relatives, or to avoid taxes, or to attempt the perpetuation of their own names. It is alleged that one founder, who tied up the investments of his charitable offering with a business enterprise he controlled, hoped thereby to protect that enterprise from attack. Unalloyed motives of simple and genuine human charity animated some; others may have had one eye on personal credit, in this world or in the next.

But no one who has examined closely the beginnings of many modern foundations is likely to escape one conclusion: most of the founders were seized by a social vision which stirred them deeply, and which was in many instances a modern expression of religious feeling. As merely one illustrative example, we quote a passage from a forthcoming history of the Russell Sage Foundation, describing its first meeting:

On April 19, 1907, the incorporators met in the home of Mrs. Sage, a "brown-stone front" opposite St. Patrick's Cathedral, about on the spot

¹ *Ibid.*, vol. 8, p. 7430.

where the great bronze Atlas now stands in Rockefeller Center. Mrs. Sage opened the meeting with a prayer which brought tears to the eyes of all present, and presided with characteristic dignity.

"I am nearly eighty years old," said Mrs. Sage at the close of the meeting, "and I feel as if I were just beginning to live." Her associates were hardly less affected. Although they had had long experience in large enterprises for the social welfare, this new venture opened before them a vista of unimagined possibilities.

Fervent social vision on the part of the founder, though it may precipitate problems, has been the most important motive force in the early achievement of many foundations. In perpetuities and long-term endowments the social intention of the founder may become obscured or may need to be adjusted to an altered world. How can such foundations keep their vitality of spirit and continually adjust to the changing needs of their times? To suggest possible answers to these questions is a central concern of the chapters that follow.

[2]

TYPES OF FOUNDATIONS

THE GENERAL confusion in the public mind as to what foundations are and do is the result, not merely of the complex nature and rapid growth of foundations themselves, but of the assumption of the titles "foundation," "fund," and "endowment" by many organizations which have little claim to them. This chapter attempts to sort out those organizations which are clearly beyond the foundation pale though they may assume the name, the marginal group which have some but not all the characteristics of true foundations, and the main types of the true foundations with which this study is concerned.

Great variety exists, even among foundations which come within the narrowest definition. This is proper and desirable, especially in the present stage of rapid development and experiment. When president of the Carnegie Corporation, the late Frederick P. Keppel declared that "The ultimate basis of the utility of the foundation as an instrument of progress will probably rest upon this very diversity."¹

FOUNDATIONS IN NAME ONLY

The most deplorable use of the term "foundation" has been made by a variety of organizations which employed it to inspire public confidence in questionable enterprises. One organization taking the name "foundation," which sponsored a wartime canteen, had its charter revoked in 1942 by New York Supreme Court Justice William T. Collins, who called it "avarice masquerading as patriotism." Another project using "foundation" in its title, both in its original form and later when it took a new name, pleaded guilty to charges of fraud in the sale of investments.

¹ The Foundation. Macmillan Co., New York, 1930, p. 12.

In other instances, the question is not integrity but propriety. Some "foundations" are simply insurance schemes, as for example the Thrift Foundation, organized to sell as a unit a combination of savings account, indemnity policy, and term life insurance.

A publishing enterprise, collecting advance subscriptions for a set of books or even a single book, may call itself a foundation. The Encyclopedia Press, which published the Catholic Encyclopedia, organized the Universal Knowledge Foundation as part of a larger subscription plan. Parenthetically, it may be noted that publishing has sometimes reversed this process, devoting publishing profits to establishment of a foundation, often admirable in character but usually of limited purpose. Thus, Wendell Willkie established his One World Fund from the royalties built up by his phenomenal best seller. Irving Berlin established the God Bless America Fund, which contributes to Boy Scout and similar projects, from proceeds of his song of that name. Harper and Brothers have set funds aside for the Eugene F. Saxton Memorial Trust to aid creative writers not yet recognized.

Other "foundations" are more properly described as soliciting agencies. They make no grants, and have no capital funds. Frequently their solicitations bring in less than is needed for running expenses, with no possibility of accumulating an endowment. A few organizations, such as the American Foundation for the Blind and the National Foundation for Infantile Paralysis, derive income from substantial endowments as well as solicitations, and are therefore included in this study.

MARGINAL TYPES

Associations and Agencies

Many of the associations and agencies operating in the general field of social welfare rather closely approach true foundations in aims and methods. Their accent is more likely to be service in a particular field than the activities ordinarily characteristic of foundations, but they often do conduct some research or promote it through scholarships, prizes, and publications. Most of them derive their chief support from annual membership fees and current contributions, but some are the beneficiaries of foundation grants and others have substantial endowments of their own, built up from bequests and other sources.

Except for this reference and for the few associations which have pro-

nounced foundation characteristics, such groups are not included in this study. They are, however, a social resource of considerable importance, and far more numerous than most persons realize. The 1945 Social Work Year Book¹ lists 402 national voluntary organizations in the general field of social welfare, of which about two-thirds are membership associations.

Foundations in Colleges

Many organizations which call themselves foundations do not have a separate corporate existence, but are set up for special purposes within colleges and universities. Some of these are simply endowment funds for the college or university itself, or even funds raised annually for current expenditure. A considerable number are student-aid or scholarship funds, limited to students of the particular college to which the gift or bequest was made.

A large number of college foundations are memorial bequests establishing a chair in a particular field, a lectureship, a library collection, a special department, or a research project. For example, the Frank B. Kellogg Foundation for Education in International Relations was established by the former secretary of state at Carleton College in Northfield, Minnesota, with a principal sum reported at \$500,000. It was intended to support two regular teachers in the field of international relations and one half-time professor from a foreign country.

An interesting variant is the research foundation associated with a university which may function as a semidetached trust, and from its own operations accumulate funds for university use. Examples of these are the Wisconsin Alumni Research Foundation, the Purdue Research Foundation. At the University of Wisconsin, 85 per cent of the proceeds from patents goes to the Alumni Research Foundation. Such income may be very substantial, as in the case of the three patents on irradiation methods of producing vitamin D which are reported to have netted the Wisconsin foundation more than \$7,500,000.

Alumni funds collected annually from graduates have been given the foundation name in some colleges and universities. In some instances the amounts collected each year exceed \$100,000 and are coming to be regarded as income almost as dependable as that received from endow-

¹ Kurtz, Russell H. (Editor), *Social Work Year Book*, 1945. Russell Sage Foundation, New York, 1945, pp. 515-584.

ments. The contributor often is permitted to designate a particular school, discipline, or research project.

Because college foundations of these various types are usually integrally connected with a single college or university, they are beyond the scope of this study; but their large number and their importance in the field of education should be noticed.

Foundations in Business and Industry

Within business and industry are a considerable group of organizations approaching the foundation type or assuming the foundation name. Many of these are set up to perform research for a particular industry or trade association. The James F. Lincoln Arc Welding Foundation conducts research in arc welding. The Statler Foundation was established by Ellsworth M. Statler for research for the benefit of the hotel industry in construction and operation of hotels and in training hotel workers.

Others are for the benefit of employees, usually in a particular firm but sometimes in a whole industry. The Bausch and Lomb Foundation assists such employees of the Bausch and Lomb Optical Company and their families as the directors may deem deserving and in need of financial aid. The John Edgar Thomson Foundation is a special trust established in 1882 to be applied to the education and maintenance of the daughters of deceased railroad employees, with preference in the following order: first, the daughters of men killed in the performance of their duties while working for the Pennsylvania Railroad; next, the Georgia Railroad; then, affiliated lines of the Pennsylvania system; and finally, any railroad within the United States. The Altman Foundation was established to promote the social, physical, or economic welfare and efficiency of the employees of B. Altman and Company (New York department store), but also "to aid charitable, benevolent or educational institutions within the state of New York." Of a somewhat different type is the Edward M. Morgan Foundation of the New York Post Office, established by the employees themselves to provide ward bed service for New York postal employees.

Some organizations which conduct research for commercial profit call themselves foundations, as do others which are little more than pressure groups for special interests, donning the foundation mantle of implied impartiality. News reports on the establishment of the Hat Research

Foundation included the interesting note: "Industry spokesmen have voiced their alarm as to the probabilities of an expanded 'hatless' vogue . . . and it is believed that work of the new group will include promotional efforts to guard against such an eventuality."¹

No discussion of business foundations would be complete without mention of the Chemical Foundation, though it necessarily falls outside our list of foundations for social welfare. This Foundation was organized to take over the immensely valuable chemical patents of German firms during World War I, which it continues to administer, and for which it appears to have paid only \$269,850.²

Family Foundations

Within recent years a very large number of foundations have sprung up which are usually called family foundations. Typically, they are established by a living person or persons rather than by bequest. They are legal corporations, frequently with no office other than that of the law firm which established them. Some are convenient and well-established corporate channels for systematizing individual and family giving. Others preserve such complete silence on contributions or operations of any sort that questions may be raised as to whether they have the requisite public service characteristics to warrant their enjoying the legal benefits accorded foundations — a subject elsewhere discussed.³ Since such foundations may be established without publicity, under a wide variety of names, in any of the states, and with usually no classified reporting service even in the state concerned, no complete list can be obtained. The directory section of this book includes such names as were available, even where further information was not supplied.

Gifts for Highly Restricted Purposes

Charters of some foundations confine their activities to very narrow and specified fields, although in other respects they may conform to the foundation idea. Restricted gifts have provided some special services of undoubted present usefulness, and some "services" the need for which has never existed or has long been outgrown. Gifts of this nature have

¹ New York Times, July 12, 1944.

² Coon, Horace, Money to Burn. Longmans, Green and Co., New York, 1938, p. 216.

³ See pp. 73-74.

also afforded the basis for some public misunderstanding, and sometimes humor, with regard to foundations.

An early example of a perpetuity, though scarcely a true foundation, is the famous bequest of Thomas Nash:

I do also hereby give and bequeath to the mayor, senior alderman, and town-clerk of Bath . . . the sum of 50 pounds per annum, in trust, payable of the Bank Long Annuities, standing in my name at the Bank of England, for the use, benefit, and enjoyment of the set of ringers belonging to Abbey Church, Bath, on condition of their ringing on the whole peal of bells, with clappers muffled, various solemn and doleful changes, allowing proper intervals for rest and refreshment, from eight o'clock in the morning until eight o'clock in the evening, on the 14th of May in every year, being the anniversary of my wedding-day; and also on every anniversary of the day of my decease to ring a grand bob major and merry mirthful peals, unmuffled . . . in joyful commemoration of my happy release from domestic tyranny and wretchedness.¹

The Samuel and Henriette Hecht Foundation to Furnish Free Coal to the Poor, established in Philadelphia, may have to revise its name should coal cease to be used as a fuel.

The Chappel Kennel Foundation "will have for its main objective the advancing of the welfare of the dog through better breeding, better feeding and more humane care. . . . One of the early projects will be a study of the problem of keeping dogs in city apartments." This foundation is now reported abandoned.

The Henry G. Freeman Pin Money Fund, which has not yet come before the courts for approval since the money is still tied up in a life estate, would supply an annuity of about \$12,000 to the wives of presidents of the United States "so long as this glorious government lasts." (With a similar concern for our chief executives Andrew Carnegie gave annuities to several former presidents or their widows.)

The so-called "covered wagon" fund established in St. Louis by Bryan Mullanphy in 1851 "to furnish relief to all poor emigrants and travelers coming to St. Louis on their way, bona fide, to settle in the West" ran out of emigrant customers and was finally transferred by the courts by *cy pres* proceedings to the general purposes of Travelers Aid in St. Louis.

¹ Hobhouse, Sir Arthur, *The Dead Hand: Addresses on the Subject of Endowments and Settlements of Property*. Chatto and Windus, London, 1880, p. 102.

The Samuel G. Davis Fund established in Mashpee, Massachusetts, in 1930 to reward Mashpee students for "good, kind manners" was petitioning the courts in 1938 for permission to use the income for school construction since the town officials "can't find enough mannerly boys to reward."¹

The Ida Brown Foundation, set up to emphasize family solidarity, was reported to meet twice monthly in a hall to accommodate Ida Brown's 79 family members; it may also support needy families in Kansas City and abroad.

The unwisdom in many instances of restricting foundations to very narrow and specific fields—at least in perpetuity—would seem to be obvious.

Another group of foundations is free to operate within a single broad area. Some of these which fall outside this study have been mentioned in earlier sections of this chapter. Others will be discussed in Chapter 5, Fields of Activity. They include foundations limited to scholarships and prizes, foundations in the field of international relations, those devoted to a special class of the population (for example, children) or particular fields of inquiry.

COMMUNITY TRUSTS

Community trusts constitute a special class of foundations concerned with problems of social welfare but acting under community control in a sense that is seldom found in the usual philanthropic endowment.

In practically all such trusts, capital gifts or bequests are received and administered as to principal through the trust departments of qualified local banks and trust companies. The income is distributed, together with such portions of the principal as may be authorized in any trust, under supervision and control of a distribution committee of citizens selected for representative character and knowledge of charitable affairs. An important provision is the reservation of power to the distribution committee to transfer to other purposes any funds which can no longer be effectively used for the ends originally designated, thereby avoiding the dangers of rigid perpetuities.

¹ New York Herald Tribune, March 6, 1938.

Community trusts are already important, numerically and in resources, and promise to become more so. The idea originated with Frederick H. Goff of the Cleveland Trust Company, and took physical shape in the Cleveland Foundation established in January, 1914. The character of the work done by foundations, and particularly the Rockefeller Foundation, had impressed Mr. Goff with the probability "that better results and greater efficiency could be secured if the management and control of the property dedicated to charitable use in each community could be centralized in one or at most a few governing bodies."¹ So high a degree of centralization has not occurred and does not seem probable, but the idea of a central fund in each large community for receipt, custody, and distribution of smaller bequests was a useful one which has grown into about 74 functioning community trusts with resources approximating 67 million dollars. Most such community trusts are organized within a single city, a few bear the name of a county, and several are statewide. Their funds may often be used more widely than their names would suggest.

The trust companies which manage the capital funds supply experienced financial judgment. Because they also have a selfish interest in the commission or fee² from management of trust funds, community trusts are assured active proponents in the spreading of the movement.

Members of distribution committees are unpaid, and in most community foundations their selection is so arranged by constitutional provision that they represent a wide variety of interests. For example, the Resolution and Declaration of Trust of the New Haven Foundation provides that its distribution committee shall consist of seven members each appointed for seven years, no more than two of whom may belong to the same religious sect or denomination, and none of whom may hold a salaried public office. One member is appointed by the chief executive of the city of New Haven; one by the president or other executive officer of the chamber of commerce; one by the chief judge of the probate court; one by the president of Yale University; one by the president of the county bar association; two by the trustees' committee.

¹ Address of September 30, 1919, before the Trust Company Section of the American Bankers Association.

² Maximum rates differ with the jurisdiction and the size of the trust. At present in New York State the annual commission on a sum of \$250,000 yielding \$7,500 would be \$598.50 — approximately a quarter of 1 per cent of the principal, or 8 per cent of the income. Rates are higher on smaller sums, decrease as the principal grows larger.

Policies of distribution committees differ, but the funds of local foundations of the community trust type go more largely to relieving individual need or the work of rehabilitating individuals than to broad social research, as might be expected from their local character and the expressed wishes of many of the donors. However, research does enter into many programs. The Cleveland Foundation in its early years financed the extensive Cleveland Surveys in the fields of education, recreation, and crime; the Buffalo Foundation continuously maintains a Bureau of Studies and Social Statistics. The Committee of the Permanent Charity Fund (Boston) classified the uses of its 1943-1944 fiscal year appropriations into the following categories:

	Per Cent
Education	8.6
Sickness	31.7
Social welfare	58.3
Old age	0.3
From income of special funds	1.1
	<hr/>
Total	100.0

Resources of community trusts cannot be simply stated. Some outright gifts are received, but bequests are the chief source of capital funds. Some of these have been received and are fully available. Others have been received, but the income has been willed to living relatives with the community trust as residuary legatee. And finally, bequests known to be written into the wills of living persons are only potential, and cannot be estimated.

Bequests may vary from very small sums into the millions. Most of the funds bear the name of the donor, and since the community trust makes its contribution in the name of the particular fund, the illusion of a multitude of separate foundations is sometimes created. The New York Community Trust, for example, lists 76 separate funds, several of which are called foundations, varying in size from one fund of \$175 to four of more than a million dollars. The known funds of more than one million dollars within community trusts are these:

James Longley Estate (Permanent Charity Fund, Boston) \$4,238,080
H. K. S. Williams Trust I (New York Community Trust) \$3,112,088
Harry Coulby Fund (Cleveland Foundation) \$3,005,830

Laura Spelman Rockefeller Memorial¹ (New York Community Trust) \$2,500,000
 Lucy Wortham James Memorial² (New York Community Trust) \$1,822,202
 George Firmenich Fund (Chicago Community Trust) \$1,515,232
 George H. Boyd Fund (Cleveland Foundation) \$1,420,750
 James E. Roberts Gift (Indianapolis Foundation) \$1,175,000
 Henry B. Lusch Fund (Chicago Community Trust) \$1,019,705
 H. K. S. Williams Trust II (New York Community Trust) \$1,004,056
 James A. Patten and Amanda Louisa Patten Fund (Chicago Community Trust) \$1,000,001

Where funds are not large enough to be handled economically as separate items, community trusts are setting up pools for their receipt, called in Buffalo, United Funds, in Cleveland, Combined Fund, and in New York, Composite Fund. This is a new development, the results of which cannot yet be measured.

The community trust movement has shown great, but somewhat irregular, growth since its inception in 1914. In the early years the idea was accepted enthusiastically, especially by the officers of trust companies, and community trust organizations were set up at the initiative of banks in many towns and cities. Some of these have never attracted any funds, and exist only as paper organizations. Some control only negligible amounts, and their future is uncertain. About 74, however, are currently active, as already indicated, and most of these are increasing their resources.

The depression decade beginning in 1929 was a difficult period for community trusts. Capital assets continued to increase, but decline in interest returns and defaulted dividend payments resulted in average disbursements from 1933 to 1937 at a lower rate than in 1932, the peak year up to that time. "Community trusts," said Eduard C. Lindeman, a not too optimistic commentator, "at one time seemed likely to become very powerful in the sphere of social welfare. During recent years, however, they have shown a steady decline, both in numbers and in funds."³ His observation has not been justified by the record. Both the capital assets and the dis-

¹ Not to be confused with the separate foundation of that name created in 1918, which merged with the Rockefeller Foundation after the separate creation of the Spelman Fund of New York (1928) and this fund within the New York Community Trust.

² Which also operates the James Foundation, chiefly as an administrative agency in Missouri.

³ "Foundations in Social Work," in *Social Work Year Book*, 1935, Russell Sage Foundation, p. 168.

TABLE 1. AGGREGATE CAPITAL ASSETS AND DISBURSEMENTS OF COMMUNITY TRUSTS, 1921 TO 1944

Year	Capital assets	Disbursements	Disbursements as per cent of assets
1921	\$7,000,000	\$375,000	5.4
1922	7,500,000	350,000	4.7
1923	10,000,000	350,000	3.5
1924	12,000,000	400,000	3.3
1925	13,500,000	500,000	3.7
1926	15,000,000	550,000	3.7
1927	16,000,000	600,000	3.7
1928	24,000,000	700,000	2.9
1929	30,298,000	852,000	2.8
1930	35,390,000	941,000	2.7
1931	37,100,000	1,002,000	2.7
1932	37,500,000	1,107,000	3.0
1933	39,250,000	1,026,000	2.6
1934	40,818,000	1,060,000	2.6
1935	45,137,000	1,129,000	2.5
1936	46,329,000	1,109,000	2.4
1937	48,020,000	1,150,000	2.4
1938	48,503,000	1,757,000	3.6
1939	51,804,000	1,278,000	2.5
1940	52,473,000	2,225,000	4.2
1941	54,273,000	1,606,000	3.0
1942	56,036,000	1,725,000	3.1
1943	57,135,000	1,740,000	3.0
1944	67,042,000	1,918,000	2.9
Total	--	\$25,450,000	3.0

SOURCE: Data on capital assets and disbursements for 1921-1929 from Community Trusts in the United States and Canada, American Bankers Association, New York, 1931, p. 31. Data for 1930-1944 from The First Ten Million, New York Community Trust, Report for 1941, and later releases of this Trust.

bursements have mounted substantially, and in 1944 reached a total of \$67,041,684 in capital assets and \$1,918,475 distributed.¹ Four such trusts have available funds of more than five million, with the New York Community Trust ranking first with \$15,871,557. Disbursements of these trusts exceed those of any but the largest of the general foundations.

¹ According to the survey of the New York Community Trust for 1944.

Trends in community trust assets and disbursements since 1921 are recorded in Table 1. According to this index, capital assets have increased each year since that time, not at a regular pace but at a rough average of two and a half million dollars annually. Such continuous increase is, of course, to be expected — barring financial cataclysm — in a collection of funds of which the great majority are perpetuities, with only income expendable.

The ratio of sums distributed to capital assets shows considerable variation. It remained well above 3 per cent through the prosperous 1920's up to the year before the depression, which was also a year of great increase in capitalization. Then it came tumbling down, and remained low until 1938, when it began to run counter to the still-descending rates of interest. In no depression year before 1938 did distribution quite reach 3 per cent¹ of reported assets. Since then it has averaged somewhat better than 3 per cent. The high of 4.2 per cent in 1940 was due to a large outpayment of principal by one of the trusts, and should be discounted as an indication of trend. It is presumed that as individual community trusts grow older, a greater proportion of their total resources will be freed from life-interest encumbrances.

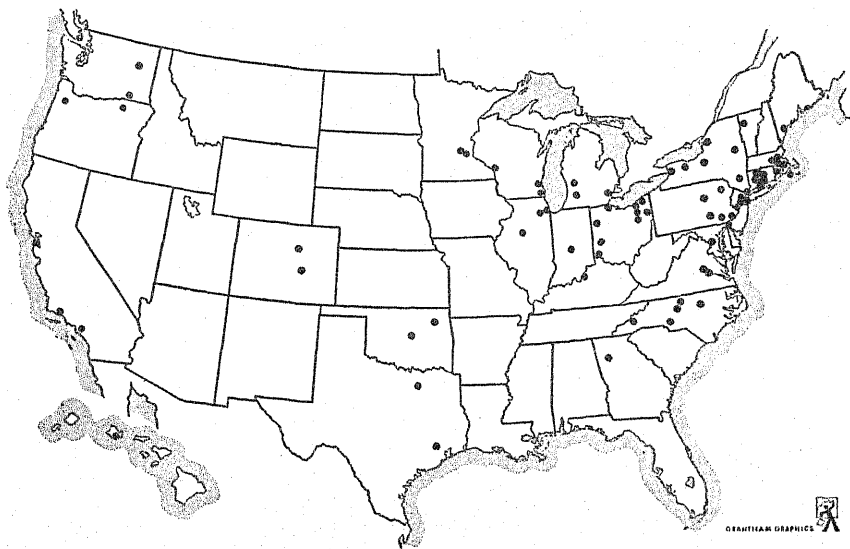
TABLE 2. CAPITAL ASSETS AND DISBURSEMENTS IN 1944 OF THE EIGHT LARGEST COMMUNITY TRUSTS IN THE UNITED STATES

Name	Capital assets	1944 disbursements
New York Community Trust	\$15,871,557	\$558,746
Chicago Community Trust	9,000,000	270,000
Cleveland Foundation	8,635,167	279,649
Permanent Charity Fund, Boston	5,939,371	251,126
Indianapolis Foundation	2,596,160	114,870
Buffalo Foundation	1,290,210	26,124
California Community Foundation	1,171,173	27,372
New Haven Foundation	1,077,836	34,307
Total	\$45,581,474	\$1,562,194

While the larger community trusts which have answered questionnaires are individually reported in the Descriptive Directory, the eight such trusts reporting to us capital assets of more than one million dollars

¹ The 1932 percentage, rounded in the table, is actually 2.952.

are also listed in Table 2 for ready comparison. These eight community foundations currently account for approximately 70 per cent of capital assets and 80 per cent of the disbursements of all community trusts¹ on which records are available.



GEOGRAPHICAL DISTRIBUTION OF COMMUNITY TRUSTS IN THE UNITED STATES
Courtesy Chicago Community Trust

Geographical distribution of the 74 community trusts in the United States is presented in the spot map above. Very high concentration of these trusts in the large cities of the East is evident, with fair representation on the West Coast. But this device has not taken any root in the Mountain States, except Colorado, nor in most of the Prairie States. A large field for future development remains open.

GENERAL PHILANTHROPIC FOUNDATIONS

The general philanthropic foundation is the type with which this study is chiefly concerned. Its organization, administration, financial problems, and fields of activity are considered in later chapters. Having

¹ Since this book is limited to the United States, the several Canadian community trusts have been omitted. The largest of these is the Winnipeg Foundation, with funds reported at \$3,561,989 in January, 1945.

tried in this chapter to indicate the groups into which other kinds of endowments seem to fall, we shall do no more at this point than refer to certain broad features that appear to be found in practically all general philanthropic foundations.

In this classification belong most of the large foundations, controlling such a preponderance of the funds of all foundations that they establish the national pattern. The majority have broad charters¹ which permit wide choice in methods of operation and fields of interest, and provide sufficient flexibility of purpose to enable them to change their programs of work to meet developing needs.

The Rockefeller Foundation was established "to promote the well-being of mankind throughout the world." The Carnegie Corporation of New York may promote the advancement and diffusion of knowledge and understanding among the people of the United States, and the British Dominions and Colonies, by aiding technical schools, institutions of higher learning, libraries, scientific research, useful publications, and by such other agencies and means as shall from time to time be found appropriate therefor. The Commonwealth Fund may apply income or principal "for the welfare of mankind." The Russell Sage Foundation was created "for the improvement of social and living conditions in the United States of America." The Ford Foundation was incorporated "to receive and administer funds for scientific, educational, and charitable purposes, all for the public welfare."

The phrase "for scientific, educational, and charitable purposes," often with the addition of "religious," has, indeed, become almost a standard legal expression in recent foundation charters.

However general their charters may be, foundations find it administratively desirable to concentrate their work in particular fields, though these fields may be abandoned or altered with changing situations. What these fields are, and the degree of concentration in each, are discussed in Chapter 5, Fields of Activity.

Classification by Method of Work

Foundations may also be classified by method of work into operating and non-operating foundations. The operating foundations maintain

¹ Elliott, Edward C. and Chambers, M. M., *Charters of Philanthropies*. Prepared for private distribution, New York, 1939.

research or service staffs of their own. A few of them also make grants to outside agencies working in related or kindred fields, but a substantial portion of their work of research or service is performed by members of their own regular staff. The non-operating foundation does not carry on a public service program directly through its own personnel. It maintains a permanent staff only large enough for central administration, and conducts research or studies only so far as may be necessary to determine the need for grants in particular fields. Its chief function is the making of grants.

Nearly all foundations are of the non-operating, grant-giving type. Among the operating foundations which constitute important exceptions to this rule are the American Foundation, Commonwealth Fund, Milbank Memorial Fund, Russell Sage Foundation, Smithsonian Institution, and Twentieth Century Fund.

ORGANIZATION AND ADMINISTRATION

IN THE establishment of foundations a number of choices are open, and considerable variety in legal forms exists. This chapter undertakes a very brief summary of past experience in organizing and administering foundations, relating this experience to the problems they face today.

INITIATION

Some of the earliest private foundations were set up by special acts of Congress; among these were the Carnegie Institution of Washington, the Carnegie Foundation for the Advancement of Teaching, and the General Education Board. The American Academy in Rome has a charter from Congress and is also incorporated under the laws of New York State. The Thomas Thompson Trust was established in 1869 under decrees of the Probate Court of Suffolk County, Massachusetts, and the Louis Comfort Tiffany Foundation, not incorporated, operates under a trust created under the laws of New York State. Of those foundations on which we have substantially full record, 56 (most of them community trusts) are not incorporated, but operate as charitable trusts under a trust declaration or resolution, or such device as a deed or indenture.

By far the commonest form of organization, however, is incorporation under the laws of a particular state. Out of 287 foundations supplying information on legal status, 227 reported incorporation in the several states, the District of Columbia (five), and the Territory of Hawaii (one). This information is summarized in Table 3.

State incorporations are usually in the foundation's home state, but this is not an invariable rule. Of the 13 foundations recording incorporation

in Delaware, only one is a Delaware foundation; ten give New York addresses, and two, Pennsylvania.

TABLE 3. LEGAL STATUS OF 287 FOUNDATIONS

Status	Number	Per cent
Established by act of Congress	4	1.4
Incorporated by states		
New York	93	32.4
Massachusetts	21	7.3
Delaware	13	4.5
Michigan	10	3.5
Other states	90	31.4
Subtotal	227	79.1
Trust agreements	27	9.4
Not incorporated; no further data	29	10.1
Total	287	100.0

The laws of incorporation for charitable organizations differ somewhat in the various jurisdictions. The incorporators are usually the first board of trustees (or a part of that board, to be filled out later), and may include the founder, if living. The statement of purpose may be quite specific, or as broad as "the welfare of mankind." In view of a number of unfortunate past experiences with highly restricted perpetuities, the modern tendency has been toward broad statements of purpose, or at least the granting of substantial powers to the trustees for effecting changes. In many cases perpetuity is made discretionary, and in some a policy compelling liquidation within a set term of years has been adopted. The more specific immediate purposes of the founder may be conveyed in a Letter of Gift, thus avoiding the dangerous rigidity and legal obligation on administrators which would accompany limiting statements regarding purpose in the act of incorporation.

THE BOARD OF TRUSTEES

In general the board of trustees of a foundation *is* the foundation. Some or all of the members have been the original incorporators, and they and the successors elected by them are the members of the corpora-

tion. In most of the better-known foundations the full quota of members are elected as trustees. They then have the full power to engage and release the professional staff, to make or refuse grants, to determine program by originating suggestions themselves or by adopting or rejecting proposals reaching them from the professional staff or the public. In practice trustees delegate many of these powers to the professional or administrative staff, which reports its actions periodically to the trustees. Final authority and power for action taken by the institution rests with the trustees and the corporation.

In view of these large responsibilities, methods of trustee selection are important. Ordinarily the donor selects members of the first board, and empowers them by one method or another to fill vacancies. Elections are usually for a series of overlapping terms, with re-election quite probable; but election may be for life. The General Education Board, the Rockefeller Foundation, and the Julius Rosenwald Fund provide that persons above the age of sixty-five shall not be eligible as trustees, and the Research Corporation — a business corporation with some foundation characteristics — provides that given certain circumstances new trustees must be under forty-five years of age.¹

Since the donor customarily appoints either the incorporators or the first board, a foundation in its early history often includes on these bodies members of the donor's family and close business or other associates. In other cases even the first appointments consist of persons little known to the donor but prominent in the fields he wishes to assist, and definite efforts may be made to have the board represent diversified interests. The number of individuals making up these boards ranges from three or even fewer, usually in community trusts or the smaller foundations, to more than 20, as in many of the Carnegie benefactions. The executive officer may or may not be a member of the board. Many foundations have found seven to 12 members to constitute an effective board. Membership sometimes is divided into three groups, each serving three-year terms, with the terms of only one-third expiring annually. Quorums vary with the size of the membership.

The self-perpetuation feature of trustee boards has been considerably criticized as tending to continue the selection of a disproportionate number of older persons, as militating against experimental and progressive

¹ Elliott and Chambers, *Charters of Philanthropies*, p. 4.

programs, and as tending to fortify and perpetuate a single point of view or attitude toward public questions with which the institution should deal. Trustees of foundations are in fact a rather homogeneous group, though no more so than trustees of colleges and many other organizations seeking to serve the public welfare. According to the Lindeman study:

A typical trustee of an American foundation is a man (in the total group of 402 trustees there were 11 women) well past middle age; he is more often than not a man of considerable affluence, or one whose economic security ranks high; his social position in the community is that of a person who belongs to the higher income-receiving class of the population; he is, presumably, "respectable" and "conventional" and belongs to the "best" clubs and churches, and he associates with men of prestige, power, and affluence. His training has been largely in the arts and humanities and he possesses only a slight background in the sciences and technologies. He resides in the Northeastern section of the United States and has attended one of the private colleges in that region. His "intelligence" is ranked high by various institutions of higher learning from whom he has received signal honors. He receives his income primarily from profits and fees. In short, he is a member of that successful and conservative class which came into prominence during the latter part of the nineteenth and early twentieth century, the class whose status is based primarily upon pecuniary success.¹

In the light of this conservative picture, which Professor Lindeman bolsters with biographies and statistical summaries, the record of many foundations in supporting progressive and unconventional movements is notable. It lends point to Frederick P. Keppel's prophecy that "the years to come will find, let us call it, a greater variety of light and shade in the makeup of foundation boards, and I also venture to predict that this will make no particular difference in their policies and programs, but that it will have an important effect by increasing public confidence."²

As a general rule trustees are not paid, except for traveling and other expenses incident to trustee meetings. The practices of some of the small foundations are not known, but among the larger foundations we have

¹ Lindeman, Eduard C., *Wealth and Culture*. Harcourt, Brace and Co., New York, 1936, pp. 44-45.

² "Opportunities and Dangers of Educational Foundations," in *School and Society*, December 26, 1925, p. 798.

found only three exceptions to this rule. The Carnegie Corporation of New York in its earliest period paid \$5,000 a year to each trustee, but the trustees themselves soon voted to abandon this payment. The Board of Managers of the Buhl Foundation is authorized "to fix the compensation each shall receive from time to time," and reports payment is being made. The Duke Endowment sets aside 3 per cent of income for payment of its trustees, of whom there are 15; it is probably the only foundation in which substantial payments to trustees are now being made.

Such payment is generally frowned upon as not necessary and not in the public interest. Foundations with challenging programs have experienced no difficulty in obtaining without payment the services of able and distinguished men; it is probable that an offer of payment would discourage rather than encourage the acceptance of trusteeship by persons of the desired caliber.

Many boards recognize the desirability of broad experience within their membership, and efforts are being made toward achieving these wider horizons. Community trusts, facing their own particular problem, have broadened their boards through appointments made by public and semi-public bodies. Some form of public representation on the boards of general foundations is discussed in Chapter 6, Trends and Possible Developments.¹

Functions of the Board

The primary function of a board of trustees is the broad determination of policies in harmony with the foundation's charter. However completely authority has been vested in the board, it has neither the time nor usually the special knowledge required for detailed administration of the work of the larger foundations. A few boards meet monthly; but quarterly or merely annual meetings are more common — particularly among the numerous small foundations. An executive committee usually handles emergencies and interim business, having the full powers of the trustees between meetings. Except in the case of the smaller and newer foundations neither the trustees nor the executive committee attempt to transact the considerable amount of detailed administrative work which requires attention.

Thus one of the important functions of the board is employment of

¹ See p. 99.

an administrative or professional staff suited to the foundation's work. Even when the foundation is non-operating (that is, not carrying on a public service program directly through its own staff), confining its program to grants to existing organizations, requests for such grants require investigation and study; expert advice, sometimes from more than one quarter, often needs to be sought; and occasionally the foundation, through its experience in a given field, may wish to take the initiative itself in suggesting projects and in getting them under way. Where an active program under the foundation's own auspices is undertaken, the professional staff will usually include an executive officer, with executive assistants, a research staff, a clerical staff, consultants, a publishing division, and legal counsel. In some instances, particularly where the scope is international, branch offices in other countries have been found useful, as with the Rockefeller Foundation.

Upon the quality of the staff depends in large part the effectiveness of the foundation. Its members are in direct contact with the public, and it is by their work that the public will frequently judge the foundation. Upon their knowledge of conditions and needs in various fields, their skills and creative imagination, the trustees must largely rely for the formulation of a program and the discovery of special opportunities. Discriminating appointments to major staff positions are, therefore, among the important duties of the board of trustees.

Another important function of the trustees is the investing of the foundation's principal funds. This involves questions of policy as among various types of investment — bonds, stocks, real estate, or other income-producing assets. Where the board includes persons with special financial knowledge and experience, a finance committee of the board itself sometimes accepts this assignment. If the fund is very large, a staff of investment specialists may be employed as a part of the regular organization. In other cases foundations contract with established banks or trust companies to carry a major responsibility in advising the trustees regarding their portfolios. And in still other instances investment counsel is employed for whatever service may be required. Questions of investment policy peculiar to foundations are discussed in the chapter following, *Some Financial Questions*.¹

Action upon grants is a major function of nearly every board. In the

¹ See pp. 70-73.

earlier days of American foundations, and in some instances even at present, the boards simply considered the requests for appropriations which happened to come in from those organizations and institutions which saw fit to apply. Today it is customary to seek expert advice — from the foundation's own professional staff, from confidential reports by specialists in the field concerned, or from national organizations. The foundation itself sometimes assumes the initiative, rather than acting only on requests which come from outside. Programs tend to concentrate in particular fields where trustees and staff have accumulated experience and knowledge, a tendency which would seem to be sound. Nevertheless a single foundation reports seeking advice from nearly 300 outside persons and organizations in a single year. Consideration of requests for grants from a wide range of applicants, together with the practice of seeking expert advice, promises more broadly conceived programs.

The trustees have at least an advisory responsibility for program operation, and their contribution may be important. According to one foundation executive, "Lay responsibility . . . is needed to insure a sense of proportion in all things, to balance the vaulting ambition of the specialist, and, it may be, to mitigate his intolerance. It is needed to see that administration, while competent, is kept at a minimum, something no administrator can be relied upon to do for himself."¹

ADMINISTRATIVE STAFF

At least three fairly well-defined forms of operation are open to foundations from the administrative point of view. They may confine their program to the making of grants; they may set up temporary research staffs or experimental projects; or they may maintain a permanent staff for research or service. Each form of organization has its own advantages and drawbacks.

A program confined to the making of grants is relatively simple, and requires a minimum of staff. Indeed, some of the smaller foundations administer such programs without any paid workers. For effective distribution of substantial sums, however, some professional staff is desirable, to conduct necessary investigations into the merits of the appeal,

¹ Keppel, Frederick P., *Philanthropy and Learning, with Other Papers*. Columbia University Press, New York, 1936, p. 167.

handle correspondence, appraise accomplishment, and be the eyes of the foundation, seeking out new opportunities for service. Relations with grantees are themselves a complicated matter, which we shall later discuss.

Some foundations build and disband operating staffs on a project basis, with only a small central staff which is permanent. Then as particular projects are taken up, special staffs are employed to carry them out. This plan of organization can be adopted for research projects, as in the case of the Twentieth Century Fund, or for demonstration projects, as for example the rural hospital demonstrations of the Commonwealth Fund. It has definite advantages. Specialists in particular fields can be drawn in for specific jobs of work. Such staffs may be expanded or contracted very rapidly, as dictated by social emergencies or internal financial policy. There are also grave difficulties. Persons with substantial reputations employed on a temporary basis are sometimes a disappointment in the caliber of their work or in ability to set down their findings. Lack of acquaintance with the organization's purposes, traditions, and procedures also raises problems, and is likely to cause loss of time in turning out the finished product.

A few foundations set up full, permanent staffs and employ them constantly in conducting studies or furnishing services in particular fields. This form of organization ensures continued and usually effective activity in these fields, and a high degree of stability. The foundation is able to build upon a reputation once established, and becomes a center of information and service in the chosen areas. The cumulative effects of experience and increasing knowledge in given subjects usually prove to be distinct gains for the staff workers. On the other hand, persons who began as researchers and discoverers find themselves more and more tied down by administrative responsibilities, by mounting pressures for conferences, lectures, papers, and committee services. There is always also some lack of fluidity, some danger of continuing a service after the need has passed, although experience gained in one area can usually be applied to advantage in new or related fields.

Of the three forms of organization — limitation to grants, *ad hoc* staff, permanent staff — none can be recommended unreservedly. Each is well adapted to certain kinds of work. A choice should be made after careful consideration of the advantages and limitations of each for the particular goals which have been set for the institution.

RELATIONS WITH GRANTEES

Of the total expenditures of foundations, only about one-quarter goes to operating programs, staff maintenance, and miscellaneous expenses. About three-quarters is disbursed in direct grants to outside agencies or individuals. The circumstances of these grants, and relations with grantees, are therefore matters of importance.

Requests for grants come in various ways, by letter, by personal visit to the foundation headquarters, through appeal to one or more of the trustees, through the professional staff, on postcards, in elaborate portfolios. Sometimes all the trustees and executives who might have the remotest part in the decision are bombarded with high-pressure appeals that would do credit to a legislative lobby.

The variety of the requests reaching any large foundation is almost incredible. Among requests for grants recently declined by one foundation are the following proposed projects: purchase of a collection of patent models; financing a campaign for a special religious "week"; promotion of the peace plan of a local woman's club; personal loan of \$5,000 to be used in re-establishing the grantee's "business in a medical line"; contribution toward the Red Cross campaign quota of the proposer's home town; a souvenir booklet on an organization's history; office space for an art center; publishing a folder of helpful religious sayings for service men; an institute to "harvest the ideas and constructive thoughts of the American people"; providing education in domestic science and health practice in a local community; financial help in preparing, publishing, or distributing a number of proposed books; financial assistance for pursuing a course in medicine; preparation and publication of a crime prevention manual; translation and typing costs on the manuscript of a refugee scholar; promotion of singing among boys at naval training stations and elsewhere; purchase of a sound projector; a biological study of 20,000 families.

Some of these projects do not belong in the program of any foundation. Others are worthy in themselves, but were declined by the foundation in question as being outside its scope, beyond its resources, or not sufficiently related to its present program. Such a list is but a small sample of the wide variety of requests which reach every well-known foundation. Each must be considered on its merits, and, of course, each must have a reply. The obvious misfits can be declined promptly by the ad-

ministrative staff, but acceptances and close decisions must usually await either a meeting of the executive committee or of the board of trustees. Even when the final decision is refusal, the matter is not necessarily ended. The proposer may soon submit his project in slightly different form with new supporting arguments. And no matter how courteous and how well founded the refusal, the proposer will compare the project that he himself conceived with the grants the foundation is known to have made, to the inevitable discredit, in his mind, of the foundation's judgment, and possibly even of its integrity. On this subject Henry S. Pritchett spoke feelingly in his first report as acting president of the Carnegie Corporation of New York:

A charitable foundation becomes inevitably the Mecca of all solicitors. Each of these is convinced that the cause which he represents is essential and important. Men can sincerely believe this even when the chief function of the cause which they represent is to furnish salaries for those who conduct it. Nothing is more illuminating in the study of such agencies than to note the wide gap between the accomplishment which they consider themselves to have compassed and that with which unprejudiced and impartial observers credit them. Some causes are exceptional, many are worthy, but the majority are commonplace.¹

Many projects are finally accepted — over 52 million dollars' worth in 1944. Acceptance confronts the foundation with a new set of problems in fundamental policy, and in relations with grantees.

Shall the grant be for endowment? This was formerly a rather general practice. An endowment was presumed to put a college, a library, an organization, on a permanent basis, extending the benefit of the grant into the indefinite future. Such grants are no longer common. Reduced interest rates have cut heavily into the abilities of foundations to make substantial endowment contributions, and have made endowments themselves of less value. When interest rates are cut in half, obviously an endowment must be twice as large to furnish the same annual sum toward current expenses. Moreover, even where income from endowment has been adequate, the organization comfortably endowed has not always maintained its first efficiency, or been quickly responsive to changing public needs. Of course, there are many examples of endowments to colleges and other public-serving institutions which continue to

¹ "A Science of Giving," in Report for the Year Ended September 30, 1922, pp. 15, 16.

be of great benefit to the community and nation. We are here merely recording the growing unwillingness of most foundations to transfer much of their own principal funds or income into the endowment of other institutions — formerly a common practice.

Shall the grant be made for a long or short term? Said Edwin R. Embree,¹ "The aim is to give as little as possible for as short a time as possible. Should any of their projects become permanently dependent upon their help, foundations would feel that they had failed." However, the grant must be large enough to accomplish adequately the purpose intended, or to make the thorough test required; rich rewards do not spring from poor tools and underpaid men in philanthropy any more than they do in other fields. If a project will plainly need assistance for two or three years, foundations are inclined to make at once the grant for the indicated term, so that proper planning can be done. Where a grant is for the launching and running expenses of an organization which is expected to have permanence, a favored foundation practice is to make annual grants on a declining scale, with warning in advance that this will be the procedure; it is assumed that as the organization demonstrates its usefulness it can substitute public for foundation support, until it becomes entirely self-sustaining.

Foundations, because they do not depend for support on current appeals to the public, would seem to be well suited to support new and experimental projects, well-conceived adventures which have in them a certain element of risk or possible failure. Indeed there is an especial obligation upon them to give aid to this type of enterprise since public officials as a rule feel hesitant, and for the most part justly so, in sponsoring unproved departures from established programs. But for the very reason that foundations seem well adapted to giving financial aid to new and experimental enterprises, most of them feel that they cannot commit themselves for long-term grants of any kind. If they obligate themselves to organizations for the support of programs for long periods of years they are likely to find their own funds completely committed when new and promising ventures are presented. Grants for longer terms, however, have sometimes met with favor in the cases of organizations which themselves are carrying on experimental work or are setting up new projects to deal with new needs as they emerge.

¹ "The Business of Giving Away Money," in *Harper's Monthly*, August, 1930, p. 329.

It should be added that so-called failures in experiments or new ventures need not reflect adversely on the contributing foundation or the experimenting group. It may be very salutary to discover that a certain program does not satisfy a particular public need, a certain method of work will not bring results, or that the public is not yet ready for a particular idea or movement, however important it seems to a thoughtful few. Some so-called failures of foundation projects may save the public pocketbook and the common welfare a great deal more than is represented by the grants involved. Of course, no foundation would wish to let its failures — as far as these may be measured by public reactions — outnumber its successes.

Conditional or matching grants have had an important history in foundations. Their purpose was either to stimulate more giving — to multiply the beneficent effects of a foundation grant by making it conditional upon receipt of an equal or larger sum from other sources — or to encourage the meeting of some other condition deemed desirable. For example, the Peabody Education Fund offered a grant of \$1,000 to the city schools of Rome, Georgia, provided the city itself would "vote a tax of \$3,000 and convert private schools into public schools."¹ The Carnegie Foundation for the Advancement of Teaching conditioned its pensions upon the achievement of certain standards by the colleges whose professors were considered eligible. The General Education Board in making grants for endowment usually required matching sums from alumni or other sources. Grants for library buildings, whether made by Mr. Carnegie or, in the later period, by the Carnegie Corporation of New York under his direction, were made upon condition that the community itself should furnish a site, and that it should guarantee an annual support for the library of not less than 10 per cent of the cost of the building.²

Criticism has been leveled at foundations for these matching or conditional gifts. Critics call them a device for exercising influence out of all proportion to the gift made, and object to any attempts at control of policy on the basis of financial contribution. Perhaps the most celebrated debate on this subject occurred as a result of the condition of the Carnegie Foundation that pensions would not be granted to staff members of denominational colleges. Professors in these colleges pressed for non-denominational status, or attempted to change positions. Religious

¹ Quoted in *Philanthropic Foundations and Higher Education* by Ernest V. Hollis, p. 39.

² Report for the Year Ended September 30, 1922, p. 9.

boards took up the cudgels against what they regarded as the unwarranted attempt of a foundation to remove religious influence from higher education.

The trend against conditions on grants was given further impetus in 1938, when the Rockefeller Foundation and the General Education Board freed from restrictions some 199 million dollars of previous gifts, notifying each recipient that "ten years after the date of the gift the income from it may be used in whole or in part for some purpose other than that for which the gift was made, such purpose to be as reasonably related to the original purpose as may be found practicable . . .," and similarly freeing principal after expiration of twenty-five years. Conditional and matching gifts are still made by foundations, but much less frequently and apparently with greater care than formerly.

The question of control is a vital one in relations with grantees. Some measure of direction is implicit in the power to grant money to one applicant rather than another, and to create or support one type of organization as against other claimants. Once a grant has been made, however, two quite divergent policies are available. Some foundations expect board or committee membership in the assisted organization or project; they require detailed reports, and expect to be consulted from time to time on policy and future program. This is done with a view to achieving a more effective program, as the foundation sees it; but possibly no foundation policy has aroused more public criticism or ill-will on the part of grantees than this, which could easily take the form of continuing control. Many of the more experienced foundations have adopted a strictly "hands off" policy after the grant has been made.

There is a very nice line of distinction, however, to be drawn between the desire to avoid anything resembling dictation of policy or program through the gifts of funds, and follow-up attention to grants. This seems a necessary part of the foundation's responsibility in determining whether the funds were spent for the purposes intended, and as a check by the foundation on its own judgment in choosing projects. The tendency in present foundation policy is to exercise as much care as possible in making decisions on projects to be aided or supported, and then to trust those in whose hands the grants fall to carry out the purposes faithfully and efficiently. This is an extension of the principle of academic freedom to the operations of organizations and research bodies supported by foundation grants.

[4]

SOME FINANCIAL QUESTIONS

BECAUSE of the rapid and recent growth of foundations, and their sometimes highly publicized achievements, many popular misconceptions exist as to their resources and their place in American philanthropy. Questions of foundation finance need to be considered against the background of the larger philanthropic picture.

THE AMERICAN PHILANTHROPIC BUDGET

Reliable, detailed figures on American philanthropy as a whole do not exist. The difficulties in collecting data are enormous, beginning with difficulties of definition, the multiplicity of agencies concerned, and the natural tendencies within the field toward privacy. Moreover, both endowment and expenditure are factors of importance. Finally, expanded governmental expenditures for welfare, which in 1942 were estimated as nine times as large as voluntary social welfare expenditures,¹ add a new dimension to the problem.

As regards endowment, Wood, Struthers and Company published in 1932 one of the few attempts at an over-all picture. It is worth looking at for broad perspective, although its figures were set up as no more than informed estimates, and are now seriously outdated.

In some of these classifications, more recent figures are available. The United States Office of Education, compiling 1940 reports from 1,440 institutions of higher education, arrives at a total of 3,039 million dollars as the value of the 962 privately controlled institutions, of which approximately one-half was in the form of capital funds and a nearly equal

¹ Estimate from America's Needs and Resources, "Religion and Social Welfare," Twentieth Century Fund, New York. (In preparation.)

TABLE 4. ESTIMATE OF WOOD, STRUTHERS AND COMPANY OF THE VALUE OF PHILANTHROPIC PROPERTY AND OF THE YEAR'S CONTRIBUTIONS TO PHILANTHROPY IN THE UNITED STATES IN 1932

Division	Property including endowment	Year's contributions
Religion	\$3,839,500,000	\$ 996,300,000
Higher education	2,815,000,000	233,700,000
Hospitals	1,400,000,000	221,500,000
Foundations	1,000,000,000
Organized charity	239,000,000	250,000,000
Total	\$9,293,500,000	\$1,701,500,000

SOURCE: Wood, Struthers and Company, Trusteeship of American Endowments. Macmillan Co., New York, 1932, p. 6.

amount in buildings, grounds, and equipment.¹ Our survey of foundation endowment² indicates that the 1944 total in this category was in the neighborhood of 1,818 million dollars. Moreover, higher education is only a part of education, hospitals only a part of health, and certain items such as libraries, museums, recreation, and others seem to be omitted. We shall probably be conservative if we estimate philanthropic endowment, including property, somewhere between 12 and 15 billion dollars. If this be true, foundations represent at most some 15 per cent of present philanthropic endowment.

Philanthropy's funds available for annual expenditure consist chiefly of income from the interest-producing portion of endowment (plus occasional expenditure from principal) and current charitable gifts. The latter are by far the more important. For such gifts, figures which are probably fairly reliable are available from income-tax returns.

According to the latest available analysis of income-tax returns,³ some 20.3 million persons or families with a total income of 61.6 billion dollars reported charitable contributions of 1,453 million dollars, which represents an average charitable contribution of 2.36 per cent of gross income. Some 15.6 million persons used form 1040A which does not sepa-

¹ Badger, Kelly, and Blauch, *Statistics of Higher Education 1939-40 and 1941-42*. Federal Security Agency, U.S. Office of Education, Government Printing Office, Washington, 1944, p. 42.

² See p. 57.

³ U.S. Treasury Dept., *Statistics of Income for 1942, Part 1, Preliminary Report*. Government Printing Office, Washington, 1944.

rately list contributions, but does report total income. If the same rate is applied to their income of 25.5 billion dollars, their charitable contributions amount to 603 million dollars.¹ The total charitable contribution of individuals who reported at all to the Department of the Treasury probably was in the neighborhood of 2,056 million dollars. In the same year the Treasury reported corporation charitable contributions at 58 million dollars.

Adding to these items the reported foundation expenditures of 72 million dollars,² an estimated 3.5 per cent of an assumed 12 billion dollars of charitable endowment³ exclusive of foundations, and a round 100 million dollars to cover charitable bequests not in the form of endowment, we arrive at the very rough approximations of Table 5 as a possible over-all figure for current private philanthropy.

TABLE 5. ESTIMATE OF CURRENT ANNUAL RECEIPTS OF PRIVATE PHILANTHROPY IN THE UNITED STATES

Source	Amount
Contributions from individuals	\$2,056,000,000
Contributions from corporations	58,000,000
From endowment, other than foundation	420,000,000
Foundation expenditures	72,000,000
Charitable bequests not applied to endowment	100,000,000
Total	\$2,706,000,000

This estimate, obviously, is not assumed to be exact. A few other estimates may be worth citing. John Price Jones⁴ estimated "philanthropic giving" in 1941 at \$1,465,024,000. His figure did not include expenditure from endowment other than foundation, and considerably underesti-

¹ This is probably conservative, since a close analysis of the rate of charitable contribution reveals the quite interesting fact that persons with incomes below \$5,000 a year shared with the very wealthy (persons with above \$50,000 a year) the privilege of contributing to charity at more than the average rate of 2.36 per cent of income.

² See p. 59.

³ Includes endowment in the form of property as well as invested funds, since the former may be regarded as saving rent.

⁴ Jones, John Price (Editor), *The Yearbook of Philanthropy*, 1942-43. Inter-River Press, New York, 1943, pp. 4-6.

mated foundation expenditure. In 1936 *Fortune* estimated that "U.S. citizens have given away an average of \$2,000,000,000 a year during the last fifteen years to educational, philanthropic, religious, and charitable agencies."¹

In view of the greatly expanded national income of 1944, these estimates tend to confirm a figure in the neighborhood of the suggested 2,706 million dollars as the current annual budget of private philanthropy.

In this perspective, the resources available to foundations for annual expenditure seem very small indeed — about 72 million dollars in 1944, less than 3 per cent of our philanthropic budget.

In the perspective of American expenditures for war, amounting to 91.2 billion dollars during 1944,² the relative smallness of foundation resources is even more apparent. If the total *capital* of all foundations had been requisitioned, they would have kept the United States war effort going less than eight days. If the total *expenditures* of all foundations for 1944 had been contributed to war purposes, they would have sustained our war effort only six hours and fifty-six minutes.

Comparisons with consumer expenditures in the luxury class are almost equally startling. It is estimated³ that we spent 5.2 billion dollars in 1942 for alcoholic beverages; one year's alcohol bill would finance all foundation expenditures, at the 1944 rate, for seventy-two years. One year's tobacco bill⁴ — 2.4 billion dollars — much more than equals the endowment of all existing foundations.

RESOURCES OF FOUNDATIONS

A total of 505 foundations appear in the Descriptive Directory of this book. All of these were requested to state their capital assets at the end of 1944, or at the close of their fiscal year ending in 1944. In a few instances another date was chosen, and is so stated in the Descriptive Directory. Both book value and market value were requested if known; but for

¹ "John D. Rockefeller, Jr., Philanthropist," in *Fortune*, July, 1936, p. 40.

² News Release 7341, War Production Board, February 14, 1945.

³ Shaw, William H., "Consumption Expenditures, 1929-43," in *Survey of Current Business*, June, 1944. U.S. Dept. of Commerce, Bureau of Foreign and Domestic Commerce.

⁴ *Ibid.*

these statistics market value is chosen where available. This varies from year to year with security prices, but is regarded as a better comparative index than book value, which in the case of some foundations may have been set during the depression lows, and in the case of others at the inflated values of the late 1920's.

Even with the term "total capital assets" some difficulties of definition arose. In one or two instances, where current contributions as well as endowment are a part of operating funds, these contributions for immediate expenditure were at first included, though such sums were ruled out by the authors where they could be identified.

The value of assets, when they were in stocks for which no market value is set, or in real estate, presented problems. In the several cases where stocks were closely held by a foundation which was unwilling to set a price upon them itself, perhaps in fear of prejudicing future sales price, the authors capitalized the income at the conservative rate of 3 per cent. Such capitalizations are not included in the foundation reports in the Descriptive Directory; they are used merely in the tabulations, where they appear among the A Estimates. Real estate producing income or saving rent was included among estimated assets at conservative values.

Full publishable reports of capital assets were obtained for 250 foundations, and full but confidential figures for 15 additional, totaling \$1,431,553,417 in capital assets. On a lower plane of accuracy are the estimates for 69 foundations, based on newspaper reports, capitalizations of expenditures, and private information of various sorts. The total for these A Estimates is \$369,163,882. Finally, 171 foundations with known addresses made no reply to inquiries, nor did we have concerning them any substantial information on which to base an estimate. These were arbitrarily capitalized at an average of \$100,000. Since most of them are family foundations, frequently of recent organization, this figure is doubtless too high for many individual foundations; on the other hand, the group probably does not disclose several foundations of substantial size. The total of \$17,100,000 for these B Estimates is probably conservative. No high degree of accuracy is claimed for this figure, however, which in any event is an almost negligible part of the estimated total capitalization of nearly two billion dollars.

Table 6 itemizes this information. Including estimated amounts, capital assets of American foundations for social welfare reach \$1,817,817,299, a figure believed to be conservative.

TABLE 6. ANALYSIS OF ESTIMATED AGGREGATE CAPITAL ASSETS, TOTAL EXPENDITURES, AND GRANTS OF 505 FOUNDATIONS IN UNITED STATES IN 1944

Nature of data	Capital assets		Expenditures		Grants	
	Number of foundations	Amount	Number of foundations	Amount	Number of foundations	Amount
Reported for publication	250	\$1,402,494,816	247	\$58,502,848	196	\$42,103,490
Confidential reports	15	29,058,601	14	1,334,961	9	639,812
A Estimates ^a	69	369,163,882	73	11,644,585	129	9,148,252
B Estimates ^b	171	17,100,000	171	513,000	171	513,000
Total	505	\$1,817,817,299	505	\$71,995,394	505	\$52,404,554

^a Based on newspaper reports and miscellaneous other estimates.

^b No information available. Arbitrary figures applied — capitalization \$100,000; expenditures and grants, each \$3,000.

FOUNDATION EXPENDITURES

The term "expenditures" was designed to cover all disbursements during the year of record, whether for grants, for a foundation's own operating program if such were conducted, or for administration. On an additional line in the questionnaire which we submitted¹ foundations were asked to set down the portion of this total represented by grants to outside agencies, organizations, or persons.

A few foundations reported grants but left the expenditures line blank, or made it the same figure as for grants. They possibly feared uninformed criticism on costs of administration. As the authors have tried to make clear in the preceding chapter, creative giving is a complicated business requiring skilled attention. The investigation which precedes the making of a grant, and sometimes the duty of disseminating the information which results, are important tasks which must not be stinted, and relatively high costs of administration are often completely justified.

However, as a result of these fears or other possible reasons our expenditure figures are somewhat less complete than the assets figures. It should also be noted that community trusts, in substantially all instances, fail to include in the expenditure figure trustee fees taken by banks be-

¹ See pp. 215-216 for sample.

fore income is turned over for distribution, and in many cases do not include administration costs within the community trust itself. On the other hand, some organizations which operate student loan funds reported as expenditures the total amounts lent. These we disallowed as either expenditures or grants, except for a small percentage assumed as probable loss.

The grants tabulations are based on actual disbursements for the year of record. We ruled against grants merely voted within a given year, since some foundations make long-term continuing grants whose total it would be misleading to place within a single year, and since some voted grants eventually lapse, and never do represent true expenditure.

Publishable reports on expenditures (including grants of funds) cover 247 foundations, with full confidential reports from 14 others, totaling \$59,837,809. Informed estimates for 73 additional foundations add \$11,644,585. For the 171 foundations on which no financial information was available, we have arbitrarily estimated both expenditures and grants at \$3,000 each, or 3 per cent of the arbitrary capitalization. Many of these are family foundations, serving simply as corporate channels for individual or family giving. They frequently have no administrative expenses. Since they often include gifts from the founder's current income, the assumed total of \$513,000 is certainly far too small, but in a study of endowed foundations it seemed scarcely appropriate to attempt to include an estimate of the additional sums which represent purely current charitable giving which happens to be channeled through foundations. The total expenditures for 505 foundations were estimated at \$71,995,394.

Full reports on grants to outside agencies were available from 196 foundations, with confidential information from 9 more, totaling \$42,743,302. Informed estimates on 129 foundations added \$9,148,252, and we assumed an additional \$513,000 for 171 other foundations as already discussed. However, of the 205 foundations making complete reports on this subject, 34 must be deducted as making no grants in 1944; and from information believed reliable, an additional 38 are set down in the A Estimates at a zero figure for grants. The total of \$52,404,554 in grants to outside agencies, therefore, represents the known and estimated grants of 433 grant-giving foundations.

According to the gross tabulations, from capital assets of \$1,817,817,299 came an expenditure in the year of record of \$71,995,394, or about 4 per

cent. This is near, though somewhat above, the rate many foundations are currently realizing on their investments, and is a useful general figure. It must not, however, be applied indiscriminately to individual foundations.

Several recently organized foundations have their assets still tied up in legal entanglements, or have not decided on program, and are currently making no expenditures. The programs of many older foundations were so disrupted by the war that expenditures currently reported are by no means representative — usually they were less than customary because of diminished staff and certain limits on opportunities, but in a few cases expenditures were heavier than ordinary because of special war demands. Even in normal times among foundations which attempt to spend all of current income, actual disbursements in a given year may be above or below the general average. Overbalancing the record in the plus direction are, first, foundations which are spending from capital, some of which are committed to a program for liquidation in a set term; second, the several which combine characteristics of a foundation and a collecting agency — for example, the National Foundation for Infantile Paralysis — and include as expenditure both income from endowment and receipts from current contributions.

RECORD OF THE LARGEST FOUNDATIONS

Although foundations in America may considerably exceed in number the half thousand reported in this study, the large majority of them have small capital assets. Table 7 presents figures for the 30 largest foundations for which financial statistics are available for publication, all but one of which report capital assets of 10 million dollars or more; but confidential and other information would place seven other foundations with capital assets of more than 10 million dollars in this list. While definite financial data are not available, the largest of these are probably the Hershey Fund, the Duke Endowment, the Arbuckle-Jamison Foundation, the James Foundation of New York, and the Surdna Foundation.

The very high concentration of foundation resources among a very few large foundations is made apparent by these summaries from our data on page 62.

SOME FINANCIAL QUESTIONS

61

TABLE 7. CAPITAL ASSETS, TOTAL EXPENDITURE, AND GRANTS IN 1944 FOR 30 LARGEST FOUNDATIONS REPORTING FINANCIAL DATA FOR PUBLICATION

Foundation	Date founded	Capital assets	Expenditure		Grants	
			Amount	Per cent of assets	Amount	Per cent of assets
1. Rockefeller Foundation	1913	\$189,527,823	\$6,687,489	3.5	\$5,124,814	2.7
2. Carnegie Corporation	1911	166,506,401	6,298,443	3.8	5,890,215	3.5
3. Ford Foundation	1936	109,000,000	a	a	a	a
4. Board of Directors, City Trusts of Philadelphia ^b	1869	88,083,541	2,078,731	2.4	345,980	0.4
5. Hayden Foundation	1937	50,000,000	a	a	a	a
6. Kresge Foundation	1924	47,516,062	333,048	0.7	333,048	0.7
7. Kellogg Foundation	1930	46,825,011	1,706,721	3.6	1,138,324	2.4
8. Carnegie Institution	1902	43,884,844	1,239,196	2.8	a	a
9. Commonwealth Fund	1918	42,934,644	1,636,420	3.8	1,431,791	3.3
10. Mayo Properties Assn.	1919	28,299,596	850,721	3.0	355,676	1.3
11. Guggenheim (John Simon) Foundation	1925	19,460,932	235,057	1.2	159,200	0.8
12. Anderson Foundation	1936	17,587,175	246,324	1.4	235,235	1.3
13. Carnegie Foundation for the Advancement of Teaching	1905	17,066,395	2,102,084	12.3	1,893,923	11.1
14. General Education Board	1902	16,103,357	7,314,045	45.4	7,114,486	44.2
15. New York Community Trust	1923	15,871,557	558,746	3.5	558,746	3.5
16. Markle Foundation	1927	15,755,396	595,974	3.2	434,971	2.8
17. Russell Sage Foundation	1907	15,000,000	570,000	3.8	140,000	0.9
18. El Pomar Foundation	1937	14,415,973	349,166	2.4	315,789	2.2
19. Jarvie Commonweal Service	1934	13,280,780	368,945	2.8	326,443	2.5
20. National Foundation for Infantile Paralysis ^b	1938	13,199,971	4,775,853	36.3	4,105,361	31.1
21. Buhl Foundation	1928	13,182,106	a	a	90,000	0.7
22. Juilliard Musical Foundation	1920	12,000,000	a	a	a	a
23. LeTourneau Foundation	1935	11,393,272	389,446	3.4	73,776	0.6
24. American Missionary Association	1846	11,311,349	861,365	7.6	783,803	6.9
25. Carnegie Endowment for International Peace	1910	11,131,629	571,858	5.1	a	a
26. Nelson (W. R.) Trust	1926	11,000,000	331,082	3.0	0	0.0
27. Reynolds Foundation	1936	10,072,123	226,630	2.3	226,500	2.2
28. Hyams Trust	1921	10,000,000	415,710	4.2	415,710	4.2
29. Baptist Foundation of Texas	1930	10,000,000	318,410	3.2	a	a
30. Carnegie Hero Fund	1904	9,475,000	134,559	1.4	134,559	1.4

^a Data not available.

^b Calendar year, or fiscal year, ending in 1944. Exceptions: year ending May 31, 1945, for National Foundation for Infantile Paralysis; calendar year 1941 for Board of Directors, City Trusts of Philadelphia.

Among 250 foundations reporting for publication \$1,402,494,816 in assets, the 30 largest hold \$1,079,884,937, or 77 per cent. Of these, the 10 largest hold \$812,577,922, or 58 per cent.

Among 505 foundations holding reported and estimated assets of \$1,817,817,299, the 30 which are probably the largest (seven of these do not appear in the table) hold an estimated \$1,580,574,969, or 87 per cent. The 10 largest (the first eight from the table, plus estimated amounts for the Hershey Fund and Duke Endowment) hold an estimated \$868,343,682, or 48 per cent.

Whether we take published or estimated figures, the 10 largest foundations hold about half the assets of all foundations, and the 30 largest foundations hold from three-quarters to seven-eighths of all assets. The financial patterns of these foundations are largely controlling for the whole foundation field, not merely in the sense of leadership but through concentration of most of the total resources.

The 10 largest foundations in 1930¹ are not the 10 largest of 1944, but all except one are still within the list of 30. Table 8 compares their capitalizations and grants for 1930¹ and 1944.

It seems highly significant that at the end of this fourteen-year period the capital assets of these foundations remain, for the whole group, practically the same, but reported grants have diminished by more than 60 per cent.² The factor of greatest significance was the sharp decline in grants on the part of the General Education Board, which in 1930 had appropriated from principal more than 22 million dollars. In the case of several other foundations a decline can be attributed in part to an increased emphasis on operating programs at the expense of grants to outside agencies, but an important factor is undoubtedly reduced income from investments.

Further evidence on the effects of declining interest rates may be found in Table 7, by comparing capital assets with reported total expenditures for the 26 large foundations for which both items are supplied. Presumably all of these foundations endeavor to expend at least their income, though variations may exist in a particular year. Of the 26 foundations,

¹ As reported by *American Foundations and Their Fields*, edited by Evans Clark. Twentieth Century Fund, New York, 1935, pp. 15, 17. Several foundations previously reported to be in this asset range do not appear in the revised tables published in 1935. Figures for General Education Board from original source in Tables 8 and 9.

² The shift in reporting on the part of the two foundations lowest in the list would not significantly affect the total.

TABLE 8. CAPITAL ASSETS AND GRANTS OF TEN LARGEST FOUNDATIONS OF 1930 IN THAT YEAR AND IN 1944

(Figures in thousands of dollars)

Foundation	Capital assets		Grants	
	1930	1944	1930	1944
Carnegie Corporation of New York	\$159,861	\$166,506	\$ 4,408	\$ 5,890
Rockefeller Foundation	142,676	189,528	15,782	5,125
General Education Board	93,936	16,103	29,787	7,114
Commonwealth Fund	42,951	42,935	2,096	1,432
Carnegie Institution of Washington	37,659	43,885	a	a
Carnegie Foundation for the Advancement of Teaching	32,130	17,066	1,782	1,894
Russell Sage Foundation	15,549	15,000	663	140
Buhl Foundation	12,483	13,182	484	90
Carnegie Endowment for International Peace	12,032	11,132	768	a
Milbank Memorial Fund	10,702	8,900	a	144
Total	\$559,979	\$524,237	\$55,770 ^b	\$21,829 ^b

^a Data not available.^b Incomplete.

SOURCE: See footnote 1, page 62.

4 spent at a rate of less than 2 per cent of capital assets; 16 fell between 2 and 4 per cent; 6 spent above 4 per cent, with one of these — General Education Board, which is in process of liquidation — spending at the rate of 45 per cent of reported remaining assets.

THE FLOW OF FOUNDATION FUNDS

Precise data on the growth of foundation assets, or the flow of funds to and from foundations, are not available. The Russell Sage Foundation began its descriptive series on foundations for social welfare in 1915, but did not include information on expenditures until the present survey. Eduard C. Lindeman's *Wealth and Culture* reported total disbursements for 100 selected foundations for 1921 through 1930; these total disbursements varied from a low of 36.3 million dollars in 1921 to a high of 83.7 million dollars for 1928, and totaled 518.4 million dollars for the ten-year period.¹ The Twentieth Century Fund series of reports, later continued by Raymond Rich Associates, began only in 1930, and are not strictly

¹ *Wealth and Culture*, pp. 134-135.

TABLE 9. CAPITAL ASSETS AND GRANTS OF FOUNDATIONS REPORTING IN SUCCESSIVE STUDIES, 1930 TO 1944

(Figures in thousands of dollars)

Year	All foundations reporting capital assets		Foundations reporting both capital assets and grants ^a			
	Number	Capital assets	Number	Capital assets	Grants	Grants as per cent of assets
1930	105	\$ 853,450	91	\$ 797,594	\$74,945	9.4
1931	105	770,863	102	757,878	54,604	7.2
1934	88	701,676	88	701,676	33,405	4.8
1937	120	945,611	101	855,761	35,139	4.1
1940	139	1,073,572	111	955,709	35,855	3.8
1944	265	1,431,553	154	1,079,703	40,957	3.8

^a Foundations making no grants are omitted in all years, and those making grants of less than \$1,500 are omitted in all but the first two years.

SOURCE: 1930 figures, from American Foundations and Their Fields, edited by Evans Clark, Twentieth Century Fund, 1931. 1931 figures, The Fund, 1932. 1934 figures, The Fund, 1935. 1937 figures from American Foundations and Their Fields, vol. 4, compiled by Geneva Seybold, Raymond Rich Associates, 1939. 1940 figures, Rich Associates, 1942. 1944 figures from reports to this survey; estimates not included.

comparable with this survey because of differences in definition and coverage. Nevertheless, with the reservations which have been suggested, Table 9, giving data from these various sources, does show certain important broad trends in the past fifteen years.

The decline in the value of total assets in the depression years was real, though less than might have been anticipated; it is here reflected by a difference of nearly 152 million dollars between 1930 and 1934 while the reporting foundations decreased from 105 to 88. The later increase to 1.4 billion dollars of reported capitalization has not been in proportion to the increase in number of foundations.

Much more significant are the figures on grants, which record an absolute decline of 34 million dollars between 1930 and 1944, among foundations increasing in aggregate assets by 282 million dollars. For these foundations the ratio of grants to assets has declined from 9.4 per cent in 1930 to 3.8 per cent in 1940 and 1944.

A closer analysis of the survey records on grants reveals that of the 205 foundations reporting on this subject for 1944, 34 reported making no grants, 103 made grants totaling \$50,000 or less, and 18 additional did not exceed \$100,000. Only 50 reported total grants of above \$100,000 for the year; of these, only 10 made grants totaling above \$700,000.

TABLE 10. THE TEN FOUNDATIONS REPORTING LARGEST EXPENDITURE FOR GRANTS IN 1944

General Education Board	\$7,114,486
Carnegie Corporation of New York	5,890,215
Rockefeller Foundation	5,124,814
National Foundation for Infantile Paralysis	4,105,361
Carnegie Foundation for the Advancement of Teaching	1,893,923
Commonwealth Fund	1,431,791
Kellogg Foundation	1,138,324
Julius Rosenwald Fund	1,014,515
George F. Baker Charity Trust	814,775
American Missionary Association	783,803
Total	\$29,312,007

The total grants of these 10 foundations amounted to \$29,312,007, which is 69 per cent of the grants of all foundations reporting on grants. Of these 10, it might also be noted, the National Foundation for Infantile Paralysis is in a special category, scarcely to be considered a grant-giving foundation in the usual sense; and both the General Education Board and the Julius Rosenwald Fund are liquidating their capital so rapidly that it may be doubted whether either can long continue substantial grants. It is obvious that popular impressions of the grant-giving resources of foundations are much exaggerated, and that only a few foundations are any longer able to make grants of very substantial size without invasion of capital assets.

There are serious implications for foundation management in the 103 reporting foundations — and the many not reporting — limited to grants of less than \$50,000 a year. For the smaller funds much investigation of appeals received, particularly by a paid staff, becomes uneconomical and inefficient. By force of circumstance many such foundations act chiefly upon the charitable appeals which happen to reach them, and cannot achieve the directed, creative giving central to the idea of the American foundation. Many of these smaller perpetuities might be put to more constructive uses by combination into larger aggregates, possibly by employing skilled advisory service on a temporary basis, or by more substantial immediate expenditures of capital as well as income.

THE QUESTION OF PERPETUITY

The relation of expenditure to endowment is a major question facing every board of trustees except where the founder has set up rigid provisions in this respect. It is obvious that foundations may fall within any of four classifications: accumulating foundations, perpetuities, discretionary perpetuities, or liquidating funds. Originally, the intention of perpetuity was the almost universal characteristic of foundations, and it has even been proposed¹ that the title *foundation* be reserved for perpetuities, with *fund* applied to endowments whose principal may or must be spent. In the light of long history, all the "perpetual" foundations have sooner or later vanished in this changing world, and perpetuity as a principle has been seriously questioned.

Accumulating foundations. Many foundations endeavor to keep intact their principal, but a few go farther; for shorter or longer periods, they increase their original endowment by adding to it all or a portion of current income. The possibilities of compound interest over long periods are, on paper, fascinating, though it can be clearly demonstrated that the hopes so roused are based on an economic fallacy.

For example, let it be assumed that when Julius Caesar invaded Britain just 2000 years ago, he placed the equivalent of a single American dollar on interest, to be compounded annually at the rate of 5 per cent. Ten years later, at about the time of his death, it would have amounted to the modest sum of \$1.63. In 100 years, 45 A.D., it would have grown to only \$131.50. But in 500 years — 445 A.D. — it would have been something more than 39 billion dollars. In 1000 years its value could be expressed only by a figure 22 digits long; today, 2000 years later, the original dollar would theoretically have grown to a worth expressible only by 43 digits.

It is obvious that compound interest on any long-term fund would soon absorb all available investment opportunities, and long before that point was reached, society would find some way of limiting or liquidating it. Nevertheless, over shorter terms such accumulations have occurred, and the several examples in the foundation field are worth mentioning.

Benjamin Franklin's will set aside two funds, one in Boston and one in Philadelphia, of one thousand pounds sterling (\$5,000) to be lent to

¹ Keppel, *The Foundation*, p. 3.

"young married artificers" in three hundred dollar amounts at 5 per cent interest, this interest to be added to the principal for one hundred years for the larger portion ($100/131$) of the fund, and for two hundred years for the remainder. At the close of the stated periods, the accumulations were to be spent for suggested public works. The apprentice system died and there were soon no young married artificers to borrow the money, but the accumulating provision was continued through other investment. Neither accumulation met Franklin's hopes, but the Boston experience, out of which grew the Franklin Foundation and the Franklin Technical Institute, was the better of the two. At the end of the first hundred years, in July, 1891, the total fund had grown to \$391,169. But the money was not immediately spent, and when finally used to construct and equip Franklin Technical Institute, begun in 1906, expenditure of \$438,493 was possible. The second part is still in accumulation, until 1991, when it is to be divided between "the Town of Boston and the Government of the State." In June 1945, it amounted to \$868,733.

The Indenture of the Duke Endowment provides that 20 per cent of income "shall be retained by said trustees and added to the corpus of this trust as a part thereof for the purpose of increasing the principal of the trust estate until the total aggregate of such additions to the corpus of the trust shall be as much as Forty Million Dollars."

With the exception of the Duke Endowment, substantially all important modern foundations spend at least their income. This is not necessarily so in any one fiscal year, for appropriation dates vary and reserves against capital losses are sometimes set up, or earlier expenditures from capital in an emergency period are later recouped. But the weight of practice and of social thinking is clearly against suspension of present activities in favor of problematical future needs.

Perpetuities are foundations which may spend income but not principal. Many recent foundations are of this type, as were practically all of the narrow-purpose foundations of earlier history. Experience has shown perpetuity to be a relative term, and where this perpetuity has been applied not only to the organization but to narrowly defined purpose, inevitable changes in conditions and human needs have sometimes rendered such perpetuities useless or even harmful. Recent founders of perpetuities have usually taken this lesson to heart, and have allowed great

freedom to governing boards, to permit them to adjust program from time to time to changing needs.

Discretionary perpetuities is the name we have applied to those foundations and funds which are permitted to spend part or all of their principal, but are not enjoined to do so. The first such provision appears to have been made by George Peabody in his Letter of Gift setting up the \$2,000,000 Peabody Education Fund in 1867 "to aid the stricken South." To quote Mr. Peabody, "I furthermore give to you the power, in case two-thirds of the Trustees shall at any time, after the lapse of thirty years, deem it expedient, to close this Trust." This example was followed by the Rockefeller benefactions, and many others.

Foundations in this category have in practice pursued a variety of courses. A number have thus far maintained their principal intact. Among the Rockefeller benefactions, principal has frequently been expended; the Rockefeller Foundation has capital assets nearly as large as in its earlier history, but the General Education Board is in process of liquidation. The Horace H. Rackham and Mary A. Rackham Fund, established in 1934 with a capitalization of \$14,000,000, has now been entirely dissolved. Mr. Rackham's will permitted expenditure of capital as well as income, and the trustees decided that "the best methods of conserving the funds at their disposal would be to provide established agencies with permanent endowments and other facilities."¹

Liquidating funds are those in which complete liquidation is compulsory, usually within a stated period. The case against perpetuities has been stated by Turgot,² John Stuart Mill,³ Hobhouse,⁴ and many others, but seldom more forcefully than by Julius Rosenwald in his letter to the Board of the Julius Rosenwald Fund, accepted April 29, 1928:

I am not in sympathy with this policy of perpetual endowment, and believe that more good can be accomplished by expending funds as trustees find opportunities for constructive work than by storing up large sums of money for long periods of time. By adopting a policy of using the fund within this generation we may avoid those tendencies toward bureaucracy and a formal or perfunctory attitude toward the

¹ Horace H. Rackham and Mary A. Rackham Fund, 1934-1940. Published by the Trustees, Ann Arbor, 1940. Foreword.

² Œuvres. Librairie Felix Alcan, Paris, 1913, vol. 1, pp. 584-593.

³ Fortnightly Review, London, April, 1869.

⁴ The Dead Hand. Chatto and Windus, London, 1880.

work which almost inevitably develop in organizations which prolong their existence indefinitely. Coming generations can be relied upon to provide for their own needs as they arise.

In accepting the shares of stock now offered, I ask that the Trustees do so with the understanding that the entire fund in the hands of the Board, both income and principal, be expended within twenty-five years of the time of my death.¹

The force of Mr. Rosenwald's arguments and his own example have had undoubted effect, not only on donors of new foundations but upon trustee policies of some of the older ones where choice was possible. A few years after his action, the depression severely affected the holdings of many foundations, and the continuing decline in interest rates has further affected available income, combining to make perpetuity less attractive as a policy. The expenditure of capital, of course, releases very substantial sums for current use. For example, when Senator James Couzens accepted the Rosenwald philosophy and stipulated that the \$10,000,000 endowment of the Children's Fund of Michigan must all be spent within twenty-five years, actuaries estimated a level expenditure of \$700,000 a year, with total expenditure of \$17,500,000.

A great deal might be said on the other side of Mr. Rosenwald's argument that each generation can be relied upon to take care of its own needs. The history of the world has been to a considerable extent an effort on the part of each generation to contribute something to the next and later generations. One of the great incentives to accomplishment is the desire to pass on to others, including those who come after the donor, the fruits of his skills and his labors. We greatly treasure our heritage of fine arts, paintings, literature, music, sculpture, religion, philosophy, architecture, not to mention science and invention, which have been handed down both from the distant and recent past. No one would wish to liquidate these and trust to future generations to develop their own assets in these fields. Endowments of educational institutions, including the physical plants, are handed on from one period to the next as contributions to the wider spread of educational advantages and the greater enrichment of the cultural life of the future.

But no agreement has been reached on the relative merits of the two methods — the perpetuity with its greater stability, contributing to both

¹ Quoted in "Principles of Public Giving," in *Atlantic Monthly*, May, 1929, p. 606.

present and future but in danger of obsolescence or ineffectiveness, and a policy of liquidation, making larger sums available for a brief term. Perhaps the prospective founder of endowed institutions of this kind will find his answer in the nature of his institution, the purposes to which its assets and income may be applied, and in the safeguards he will be able to set up against undesirable tendencies. A trend in recent years has seemed to be in the direction of allowing at least discretionary liquidation, but it is too early to think of this as pointing toward an established or necessarily desirable general policy.

INVESTMENTS

Plato's foundation had for its investment portfolio agricultural fields and cattle. Modern foundations weigh the relative advantages of bonds, government issues, preferred stocks, common stocks, loans, and real estate. This survey has attempted no analysis of foundation portfolios, and leaves to financial experts the difficult task of advice on what to invest in. We shall confine ourselves to certain aspects of general investment policy bearing on the special needs and purposes of foundations.

One of the first and most obvious of these questions is the relation between safety and income. A high degree of security in an investment is usually accompanied by a low rate of income, while if a high rate of income is sought in order to support a larger current program, the principal itself may be endangered. This inevitable dilemma faces every board of trustees in making the most of its endowment.

In practice, conservative policies are likely to prevail. Trustees are aware of the storm of public criticism which would fall upon them if a large part of the principal of a perpetuity were lost through unfortunate investment. The social losses through reduced income for useful service are not things which can be counted or measured. It should also be said that many donors have themselves set up severe restrictions within which the trustees must act. Moreover, during recent war years foundations have often considered as a part of their patriotic contribution a large investment in government issues which yield a low income. The rate of income on foundation investment is now at or near the lowest point in the history of foundations. Experience recently reported by the Carnegie Corporation of New York, as reflected in Table 11, is probably typical.

Extreme examples in either direction can also be cited. Stephen Girard,

TABLE 11. INCOME AND YIELD PER CENT ON INVESTMENTS OF THE CARNEGIE CORPORATION, AT TEN-YEAR INTERVALS

Year	Endowment and legacy	Reserve	Income	Yield per cent
1912-1913	\$125,000,000	\$2,670,000	\$6,018,000	4.7
1922-1923	125,000,000	8,659,000	6,934,000	5.2
1932-1933	135,337,000	22,708,000	7,105,000	4.5
1942-1943	135,337,000	30,373,000	4,470,000	2.7

SOURCE: Report for 1942-1943. Carnegie Corporation of New York, New York, 1943.

setting up the provisions for Girard College in his will, provided in Article XX that "so far as regards my real estate in Pennsylvania . . . no part thereof shall ever be sold or alienated . . . but the same shall forever thereafter be let from time to time to good tenants, at yearly or other rents, and upon leases in possession not exceeding five years." Thirty years after his death the rich coal veins which underlay this land began to be mined, and the Board of Directors of City Trusts, City of Philadelphia, now counts the Girard trust worth about \$83,000,000.¹

The Rosenwald Fund had the severe experience of finding the market value of shares in which its endowment consisted dropping from close to \$200 per share in 1928 to a low of less than \$10 in 1932, with complete suspension of dividends.

Drastic as were the results of the depression upon foundation funds, we have not in this country experienced the devastating effects of a severe inflation or a lost war. Edwin Walter Kemmerer² cites a few foreign examples. The Pasteur Institute found its endowment after World War I reduced to less than 40 per cent of its prewar total. The Theresian Academy in Vienna, worth \$1,600,000 in 1914, found its assets valued at \$112 after stabilization. Dr. Stroof, of Germany, died in 1921 leaving 7,821,000 marks to the University of Frankfurt; on December 18, 1933, this endowment was worth less than .00001 mark in gold. The Rothschild-Goldschmidt Endowment of the University of Frankfurt, established in 1913 with a capital sum of one million marks, was listed in 1929 at 1.32 marks.

¹ Information from Department of Philanthropic Information, Central Hanover Bank and Trust Company, New York.

² "Endowments in Jeopardy," in *Atlantic Monthly*, December, 1937.

What World War II has done to many foreign endowments, or what its final effect will be upon our own, is not yet ready for report.

Common stocks are appearing in increasing percentage in many foundation portfolios. This may represent a reaction against the exceedingly low income now available from high-grade bonds, or it may be a hedge against the possibility of dollar inflation. Current low yields of conservative investments are forcing a fresh consideration of the problem of safety *vs.* income, and apply a new and severe test to the principle of perpetual endowment.

SOCIAL POLICY IN INVESTMENTS

Foundation investment may need to be considered from aspects other than safety and income. For example, should a foundation make investments for social betterment which themselves produce income, as perhaps a housing development, in distinction from investments in securities intended to produce income alone? The question was foreseen and a policy established for one foundation as early as 1907.¹

I realize that investments for social betterment, even if producing some income, may not produce a percentage as large as that produced by bonds or like securities, and that the income of the Foundation might be therefore diminished by such investments. On the other hand, if I fail to give the Foundation powers in this respect it may be unable to initiate or establish important agencies or institutions. I decide to authorize the trustees of the Foundation to invest the principal of the fund, to the extent of not more at any one time than one-quarter² of its entire amount, directly in activities, agencies, or institutions established and maintained for the improvement of social and living conditions, provided that such investments shall, in the opinion of the trustees, be likely to produce an annual income of not less than three per cent.

Many foundations have followed a somewhat similar policy. The Lavanburg Foundation includes among its assets two model housing units. The many student loan funds, where interest is charged and a substantial effort is made to secure the return of the principal, may be

¹ Letter of Gift to the Trustees of the Russell Sage Foundation, from Margaret Olivia Sage, April 19, 1907.

² Later increased to one-half.

regarded as a very common example of combining philanthropy and investment.

The Rockefeller Foundation, however, "has consistently adhered to the policy of declining to make gifts or loans to individuals, to invest in securities which have a philanthropic rather than a business basis, to assist in securing patents or aiding altruistic movements which involve private profit. . . ."¹

Certain other types of investment are unwise, not for financial reasons, but because of effects on the foundation program or reputation. Obviously, no investment will be made in a business or enterprise generally regarded as anti-social. Also, any operating foundation having investments in, or whose executives have investments in or derive profits from, a business which is a subject of its surveys is in serious danger of having the objectivity of its findings challenged. Finally, as foundations increase common-stock holdings, which involve voting rights, the question will inevitably arise as to their responsibility for the personnel and social policies of the companies in which they have substantial power.

TAXATION

In general, foundations are exempt from taxation under provision of the Federal Revenue Act of 1934, Section 101, which excludes "corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation." This applies not only to the income of the foundations themselves, but also to individual income contributed to such organizations.

Many foundations of recent origin include in their charters a statement of purpose which is the precise wording of the Federal Revenue Act, keeping the aim admirably broad and demonstrating their familiarity with the tax exemption provision, but yielding little clue as to the field of human welfare the donors propose to advance.

The past several years have seen a mushroom growth of "family" foun-

¹ Vincent, George E., *A Review for 1922. Rockefeller Foundation*, New York, 1922, p. 51.

dations, set up by living individuals or family groups as a corporate — and tax-exempt — channel for charitable contributions. Many of these are well run, and represent an advance toward more careful and creative giving.

A disturbing number of such "foundations," however, appear to have no headquarters other than the office of a law firm, to be modest to the point of complete silence about any program for social or public welfare, and indeed to be making no present contributions of any sort from their accumulated and accumulating wealth. A variety of abuses are here possible, which need investigation and remedy. For example, in most states it would seem to be possible for an individual or small group to contribute a large block of common stock of a closely held company to such a foundation, thereby securing income tax exemption for a charitable contribution — and thereafter, as executives of the foundation, continuing to vote and control that same stock.

First steps toward prevention of such situations might well be: (1) compulsory public reporting of financial and other operations of all tax-exempt foundations, and (2) limiting tax exemption to contributions to organizations with an active program for the social welfare.

The existing government limitation of tax exemption to contributions to organizations not engaging in legislative propaganda to any substantial extent, nor attempting to influence legislation, may seem salutary or dangerous, depending upon one's philosophy with respect to the scope and purpose of foundation action. Only a few foundations have actually fallen afoul of this provision; the Twentieth Century Fund was denied deductibility from 1935 to 1939, because of contributions in behalf of enabling laws for credit union extension. Nearly all other foundations have kept clear of this provision, though to what extent it may have limited their support of progressive legislation, or prevented consideration of programs they might have undertaken, is not publicly known. The tax-exempt status of the World Peace Foundation was challenged in 1925 on the ground of its activity in distribution of the League of Nations publications constituting a dissemination of "partisan propaganda." The original order, however, was rescinded in 1928, on the ground that the Foundation was in fact engaged in educational work and was not carrying on propaganda, or otherwise attempting, to influence legislation. This experience points to the grave dangers to foundation programs which may lurk in any narrow interpretation of this provision.

[5]

FIELDS OF ACTIVITY

IT WOULD sometimes seem that mortal man does nothing so badly as his attempts to do good," said Arthur J. Todd in the introduction to *Intelligent Philanthropy*.¹ Julius Rosenwald once blandly remarked that it is "nearly always easier to make \$1,000,000 honestly than to dispose of it wisely,"² and Frederick P. Keppel reminded us of "the judgment of the French cynic that more harm is done in the world by the righteous than by the unrighteous, because the former are never restrained by the dictates of conscience."³

No one who has examined even cursorily the history of philanthropy escapes the conclusion that giving has frequently done harm, and that wise giving requires more than good intentions. Giving is both an art and a science, and it has been practiced well and badly in all ages. Motives of donors have been mentioned earlier; we are here concerned with methods. Because we are in an age which calls itself scientific, the effects of giving are examined with more care, and the trend is away from mere relief and toward research and education as measures aimed at prevention. Though well on its way already, this new era was advanced by the depression; when the volume of individual need became so vast that private philanthropy was helpless to meet it, public aid stepped in. Tax-supported public assistance and the social insurances now cover, at least in part, most of the basic needs which in the past were the largest fields for relief or "charity." Modern giving, freed from some of the most compelling burdens of individual suffering and need, may proceed with more freedom toward study, experiment, correction, cure, and prevention.

¹ Faris, Laune, and Todd (Editors), *Intelligent Philanthropy*. University of Chicago Press, Chicago, 1930, p. 1.

² "The Burden of Wealth," in *Saturday Evening Post*, January 5, 1929, p. 13.

³ *The Foundation*, p. 52.

THE PLACE OF THE FOUNDATION

In this new era in giving, the foundation has a special place. In terms of comparative resources, it is not a large place. We have already seen that out of a possible 2,706 million dollars of annual philanthropic expenditure, foundations account for less than 3 per cent. But the foundation was created primarily as an instrument for wise giving. Henry S. Pritchett, late president of the Carnegie Foundation, said:

Perhaps unconsciously, but none the less truly, notable givers like Mr. Carnegie and Mr. Rockefeller were feeling for a science of giving to be exemplified in an agency which should itself be continuous and which should compare and study the numberless causes that appealed for aid from the standpoint of an impersonal scientific view of human efforts for betterment.¹

True, some donors with very definite ideas on the future needs of mankind have strictly limited the fields of permitted activity, sometimes disastrously. Such cases are widely publicized, but all of them together represent a very small proportion of available foundation funds. Practically all of the larger foundations have broad charters, with great freedom of choice. The programs of most foundations today are usually the result of careful selection, based on study and experience. Individual cases where these selections are influenced by pressure methods or personal caprice certainly exist, but the notable fact is the earnestness of most trustees and executives in seeking the most effective way to spend the millions in their custody.

Long experience has sometimes resulted in criteria for giving, which may be worth examining. Jerome D. Greene, testifying in 1915 before the Senate Commission on Industrial Relations, reported seven criteria which guided the early choices of the Rockefeller Foundation: individual charity and relief are excluded; purely local applications are excluded except when they may serve as models; local co-operation is a requisite; permanent obligations should not be assumed; gifts in perpetuity should be avoided; preference should be given to activities which go to the root of individual or social ill-being or misery; and projects should be well thought out and definite before presentation.²

¹ "The Use and Abuse of Endowments," in *Atlantic Monthly*, October, 1929.

² *Industrial Relations*. Senate Document No. 415, 64th Congress, 1st Session. Government Printing Office, Washington, 1916, vol. 9, p. 8139.

Robert W. de Forest, counsel to Mrs. Sage in instituting the Russell Sage Foundation, presented at the initial trustees' meeting in 1907 certain suggestions on scope, both negative and positive, which included: the Foundation should not attempt to relieve individual or family need, its function being to eradicate so far as possible the causes of poverty or ignorance; the importance on the one hand of study and investigation and on the other, of recording and publishing as steps toward the eradication of adverse social conditions is recognized; the sphere of higher education, served by universities and colleges, is not within its scope; effort to establish agencies for social welfare should be in response to local demand, or at least should not be continued unless there be local support; direct administrative action should be concentrated on what is clearly not being done at all or, if being done by others, is not being well done; no support should be given to agencies or institutions, however excellent their purpose, unless they are efficiently managed.¹

Said Mrs. Walter Graeme Ladd in 1930 in her letter of gift to the Josiah Macy, Jr., Foundation:

Experience seems to show that in an enlightened democracy, private organized philanthropy serves the purposes of human welfare best, not by replacing functions which rightfully should be supported by our communities, but by investigating, testing and demonstrating the value of newer organized ideas for sustained undertakings from which may gradually emerge social functions which in turn should be taken over and maintained by the public. I hope, therefore, that the Foundation will take more interest in the architecture of ideas than in the architecture of buildings and laboratories.²

Criteria from a slightly different point of view were announced by the Carnegie Corporation of New York in its 1933 Report as being used as tests in its selection of enterprises to support:

The idea, its intrinsic importance, its timeliness, its place in the broad objectives of the foundation;

The individual or group to carry out the work, and the facilities, institutional and other, at command;

The opportunities for oversight and review, and the chances that lessons useful elsewhere may be drawn from the experience;

¹ Taken from Confidential Bulletin No. 1, Russell Sage Foundation, New York, 1907.

² Josiah Macy, Jr., Foundation: Act of Incorporation and Mrs. Ladd's Letter of Gift. New York, 1930, p. 8.

The quality and weight of recommendation;
The evidence that the financial support of the foundation in question is really necessary.

The concern most foundations exercise not to influence the research findings their funds support is expressed in two of the 12 principles which guided the Laura Spelman Rockefeller Memorial:

5. Not to attempt to influence the findings or conclusions of research and investigations either through the designation of personnel, specific problems to be attacked, or methods of inquiry to be adopted; or indirectly through giving inadequate assurances of continuity of support.
6. Not to concentrate too narrowly on particular research institutions, avoiding thereby the danger of institutional bias.¹

Some foundations do not find their field either in individual relief or the infinite diversity of possible study and research, but in education and interpretation. The W. K. Kellogg Foundation (established in 1930), looking back on its first eleven years, reported its choices in these words:

Research is of unquestioned value but support was already available for many worth-while projects. Relief is necessary but has come to be an accepted responsibility of government. Nothing seemed quite so important as finding ways and means to help the average citizen apply the knowledge that had already been won for him. . . . How could the Foundation best help these people to help themselves?²

WHAT THE QUESTIONNAIRE REVEALED

Preparatory to making this study a questionnaire was sent to all foundations, which included an inquiry as to fields of activity. For simplicity, only nine major classifications (in addition to miscellaneous) were used. It was recognized that no classification system could be completely logical, or could wholly avoid overlappings. These categories were adopted, after considerable study, for their practical usefulness with respect to foundations. Certain subclassifications of these major fields were also introduced, regarding which information seemed important. Foundation

¹ Final Report. Laura Spelman Rockefeller Memorial, New York, 1933, p. 15.

² The First Eleven Years. W. K. Kellogg Foundation, Battle Creek, 1942.

executives were asked to check any classification or subclassification to which "15 per cent or more of the year's efforts or expenditures" had been devoted.

Table 12 presents the results of this inquiry by broad categories. Detailed lists of the foundations in particular fields, and in the subclassifications, are presented in Chapter 8, Classified Listings. Because many foundations reported more than one field of interest, the same name may appear in the Listings under several headings.

TABLE 12. CLASSIFICATION OF 335 FOUNDATIONS REPORTING FIELDS OF INTEREST FOR 1944

Field	Number	Per cent
Education	163	48.7
Social welfare	150	44.8
Health	129	38.5
Recreation	51	15.2
Religion	37	11.0
International relations	26	7.8
Race relations	26	7.8
Government and public administration	19	5.7
Economics	19	5.7
Miscellaneous	12	3.6

A total of 335 foundations returned questionnaires in the prepared form or otherwise supplied information adequate for classification. The surprisingly large total of 171 of these foundations, a trifle over half, checked one classification only as absorbing as much as 15 per cent of their expenditures during the year under review. The average number of classifications and subclassifications was 2.5; a few foundations — usually the smaller ones — selected as many as 16 classifications and subclassifications, obviously violating the 15 per cent restriction. Clearly, most foundations, however broad their charters, nevertheless are concentrating their activities.

Education

Education was selected by 163 foundations (48.7 per cent) as a field of substantial interest, and of these, 48 checked education, or its subclassifica-

tion scholarships, fellowships, and student loans, as their only substantial interest. Moreover, foundation executives checking the questionnaire were asked not to include under this heading contributions to specialized education, such as medical colleges; therefore the number of foundations contributing to education in all forms is even larger than the list would indicate.

On the other hand, this list does include funds devoted solely to scholarships, fellowships, and student loans if they are of substantial size and do not limit their contributions to single institutions. Among the 69 names within this special subclassification, 18 are purely loan or scholarship funds which in some earlier studies have either been omitted or presented in a listing separate from the more general foundations.

It remains evident that education in its various aspects commands an exceedingly large share of total foundation interest and funds. Activities of particular foundations within this field may be discovered by referring to the Descriptive Directory.¹ These activities include student aid, both in general and in highly specialized fields; assistance to teachers through salary supplement, retirement allowances, and study grants; subsidies to educational institutions, but with fewer contributions to building and endowment funds than formerly and more contributions for research in particular fields; and research and experiment in general educational theory and practice.

Social Welfare

Social welfare ranked second in number of foundations checking it as an area of major interest, with 150 foundations (44.8 per cent) included. It was substantially ahead of health for second position, but a closer inspection of the two categories suggests that health is still ahead of social welfare in concentration of funds. Moreover, social welfare as a term has certain catchall characteristics, and may have been checked by some foundations which had difficulty in classifying their activities. Contributions to war-centered agencies, common in foundation programs in 1944, were probably listed under this category, and helped to swell its total.

Forty-four foundations indicated social welfare or one of its three subclassifications — child welfare, family welfare, and relief — as their sole

¹ See Chapter 7.

substantial interest. Thirty-four of these checked the general classification, social welfare. Four — the American Children's Fund, the Ehrmann Foundation, the Heckscher Foundation, and the Selmen Winter Foundation — checked child welfare. Five — the Baird Foundation, Foster Foundation, Jarvie Commonweal Service, Pilgrim Foundation, and the Frederick and Amelia Schimper Foundation — checked relief. It is noteworthy that only the Kenosha Foundation marked the important field of family welfare as its sole area of substantial interest, although 32 foundations apparently devote considerable attention to this area.

Names of foundations are listed under these various headings in Chapter 8, and reports of their individual activities appear in the Descriptive Directory, Chapter 7. Because of the breadth of social welfare as a classification, these activities are exceedingly varied, ranging from the building of wading pools for children to the awarding of hero medals, individual relief, broad programs of child welfare, and social research.

Health

Traditionally, health has vied with education for first position in foundation interest. Although in this survey it ranks only third in the number of foundations checking it as a major concern — 129 foundations, or 38.5 per cent — its position in available funds is certainly higher. Among the foundations in the health field are such large ones as the Rockefeller Foundation and the Commonwealth Fund; moreover, 40 foundations selected health, or its subclassifications mental hygiene and the handicapped, as their sole major interest, and it may be presumed that substantially their whole income is devoted to this interest.

Activities in the field of health include actual treatment of disease in a few cases, hospitals and hospitalization, medical research, medical education, public health, and preventive education. A few of the foundations in this field, such as the National Foundation for Infantile Paralysis, operate only partly on income from endowment, but largely from current public contributions; for this reason total expenditure of this group of organizations is considerably larger than might have been anticipated from their endowment.

Twenty-five foundations checked mental hygiene as a subclassification of substantial interest. Because of war factors, we introduced into this study a special subclassification, the handicapped; the surprising total of 37 foundations indicated it as a substantial interest in 1944.

Recreation

As indicated, education, social welfare, and health claim the major part of foundation interest. Only scattered attention is given to the remaining fields. Among these recreation comes first, with 51 foundations, or 15.2 per cent. A considerable number of the organizations which checked recreation are community trusts, disbursing funds set aside for parks and playgrounds. The subclassification aesthetics includes a number of interesting foundations set up for quite specific purposes; out of the 23 foundations checking this heading, 10 record it as their sole major interest — with art fostered by the Bache Foundation, Solomon R. Guggenheim Foundation, Nelson Trust, and the Louis Comfort Tiffany Foundation; architecture by the American Architectural Foundation; music the special province of the Griffith Music Foundation, Juilliard Musical Foundation, and the Kathryn Long Trust; and the new Saxton Memorial Trust supporting literature, with the Danks Foundation shortly to offer awards in several of the arts.

Religion

Religion claims a total of 37 foundations, 11 per cent, six of which call it their sole major interest. It should of course be remembered that ecclesiastical foundations which lack separate organization or operate within a single religious group are excluded from this list, which would otherwise be much longer. Activities of the foundations listed include promotion of particular teachings (example, the Swedenborg Foundation), the propagation of a particular faith at home or abroad, religious education of the clergy or of the laity.

International Relations

International relations claims 26 foundations, with the Coolidge Foundation (interest, South East Asia), the Woodrow Wilson Foundation, and the World Peace Foundation operating exclusively in this area. A substantial group of these foundations have been set up to promote better relations between the United States and one other country or cultural group, for example, the American-Scandinavian Foundation, Belgian American Educational Foundation, Harvard-Yenching Institute, Kosciuszko Foundation. Another group are specifically interested in the problems of peace, notably the Carnegie Endowment for International Peace, the Church Peace Union, the World Peace Foundation. Others

promote foreign scholarships or have a wide variety of interests in the world community.

Race Relations

Race relations were indicated as an area of interest by 26 foundations, none of which marked this topic as its sole major interest. Race problems in general and problems facing Negroes, Jews, and other minority groups are among the announced subjects in the reported programs for study and action.

Government and Public Administration

Government and public administration claimed considerable attention from only 19 foundations, but four of these checked it as their sole important interest — the Thomas Skelton Harrison Foundation, Robert Marshall Civil Liberties Trust, Spelman Fund of New York, and the Charles Fremont Taylor Trust. The subclassifications revealed a surprising dearth of interest on the part of foundations; only the American Missionary Association, the Haynes Foundation, and the Russell Sage Foundation checked city and regional planning. Only six foundations reported devoting as much as 15 per cent of income in 1944 to the important field of housing, with the Lavanburg and Pierce foundations making it their central concern. This small interest may be in part a reflection of war conditions, which have interrupted all but emergency housing operations.

Economics

Even more surprising was the general dearth of foundation interest in the broad field of economics, checked by only 19 foundations (5.7 per cent) as pre-empting 15 or more per cent of income, and by only five of these as their major interest. These were the Maurice and Laura Falk Foundation, financing general economic research, the Lincoln and Therese Filene Foundation, the Schalkenbach Foundation (single tax), and the Altman and Harbison-Walker foundations, concerned chiefly with employe welfare. Thirteen foundations checked the general economics classification; three of these and six others listed themselves also under the subclassification workers, wages, and conditions of employment. Programs included general research as well as specific economic problems such as unemployment; popular education in economics (no-

tably the Sloan Foundation); and programs directed toward employee relations and welfare.

Miscellaneous

An additional group of 12 foundations specified interests which could not be included, even under broad definition, in any of the nine specific classifications already discussed. In several instances these interests are outside the areas considered in this volume, but the foundations were included because other of their interests are in the broadly defined field of social welfare. Research in pure science is part of the program of the Carnegie Institution of Washington. The Field Foundation is interested, among other things, in the scientific polling of public opinion. The Milbank Memorial Fund and the Scripps Foundation are both studying population. Animal welfare and wild life conservation interest the Latham Foundation and the Edward K. Love Conservation Foundation. The Pack Forestry Foundation is sufficiently described by its name, the Barnes Foundation includes in its program arboriculture and horticulture, the Carver Foundation, agricultural and industrial research, the National Farm Youth Foundation, farm management, the Hayes Foundation supports historical research, the Viking Fund reports interest in anthropology.

In addition, 29 foundations which answered the questionnaire with some fullness were in the process of organization or were changing programs, so that it was not possible to classify them; a total of 141 foundations refused all information, or failed to answer our repeated letters. Their corporate names are nevertheless listed in the Descriptive Directory, but are not included in the classified section.

A COMPARISON WITH EARLIER DATA

Notable changes have occurred through recent decades in the flow of foundation funds and in the categories of foundation interest. More definite information on these changes could be presented if the various recent studies had been conducted on identical bases and with an agreed system of classification. This has not been the case.

Classification of financial data has been particularly difficult. Is a \$500 grant for a fellowship in taxation to be classified under education, or economics, or government and public administration? Because of such

difficulties, many foundation executives have refused to break down their expenditures into categories, and skepticism exists on the consistency of financial data which have been furnished. For these reasons, and because the year under study was a war year when types of expenditures would in any case be abnormal, no effort was made in this study to record dollar expenditure in various categories.

However, some comparisons with earlier studies may be interesting, if it is understood that statistical accuracy is not possible and that only the broadest conclusions are tenable.

In his study covering expenditures of 100 foundations for the decade 1921 through 1930 Lindeman¹ put expenditures for education at 43 per cent of total foundation expenditures. The Rich Associates analysis,² based on 1940 figures, puts educational expenditure at only 31 per cent (29 per cent education, 2 per cent humanities). Our present study does not tabulate expenditures, but ranks education first among number of foundations expressing marked interest.

Lindeman ranked health second with 33 per cent of expenditures. Rich put "medicine and public health" at 30 per cent, to which should doubtless be added a portion of the 9 per cent indicated for "physical and biological sciences." Our study indicates 129 foundations in this field, bringing it close to second place.

Social welfare was a poor third in the Lindeman findings, at 14 per cent of total expenditures. The comparable Rich figure is the sum of three classifications, social welfare, child welfare, and social sciences; together, they accounted for 17 per cent of expenditures. Our study put social welfare in second place, with 150 foundations checking it as a major interest. Since, however, this classification is something of a catchall for many small foundations, social welfare does not maintain this position in regard to funds expended. Inasmuch as the large foundations devote more of their funds to education and health than to social welfare, in the matter of expenditures social welfare undoubtedly falls to third place.

All studies agree that these three classifications are the only areas of substantial foundation interest. According to Lindeman, no other subject category accounted for more than 1.6 per cent of foundation expenditure, and all others together — including 3.1 per cent for adminis-

¹ *Wealth and Culture*, p. 20.

² *American Foundations and Their Fields*, vol. 5, p. 37.

tration — only 10 per cent. According to Rich, all other categories, including 3 per cent for religion, totaled only 13 per cent. In our study the three major classifications were checked by 442 foundations (including duplications); the remaining seven classifications, by only 190.

SOME EFFECTS OF THE SECOND WORLD WAR

The pattern of wartime service of the foundations is clear in its general outlines. With executives so generally in the higher age groups, the management personnel has not been seriously affected by Selective Service, but foundations have contributed much of their most highly trained research personnel to wartime agencies, much of it on a voluntary basis.

Long-term projects of importance were continued where possible, but usually with reduced staffs and under special difficulties. According to one foundation executive, "fundamental research is in fact today a mere trickle compared with the mighty stream it formerly was."¹ On the other hand specific research projects having direct relation to the war were tremendously speeded, often with the aid of foundation funds and personnel. A recent Year Book of the Carnegie Institution of Washington states: "The total research effort of the Institution is increased; in fact, measured in rate of expenditure, it is over twice as large as in the years just prior to the war. Results of value are indeed being attained, but they are nearly all of a confidential nature, reported currently to the armed services, but not publicly."²

Scholarships, fellowships, and loan funds were largely dormant, for, as one such fund reports, "the war has eliminated almost entirely the need for loans going to young men." Foreign scholarships and fellowships practically disappeared. On the other hand, the Kosciuszko Foundation reported aid to refugee scholars. Many such funds were accumulating the resources ordinarily used for scholarships to meet the extra demands expected at the close of the war.

Requests for aid from ordinary or accustomed sources decreased, as has usually been the case in war years. The Carnegie Corporation of New York reported that during three war years such requests declined from the former level of 1,257 to only 478. The Duke Endowment was able to report for 1943 that "the income level of a large segment of the popula-

¹ Raymond B. Fosdick in Report for 1943, Rockefeller Foundation, p. 15.

² Year Book No. 42, 1942-1943, p. 3.

tion has been raised and the charity load at assisted hospitals in North Carolina and South Carolina was at an 18-year low point in 1942." But the cost of ordinary programs increased "about 15 per cent" according to the Foster Foundation, and several foundations found portions of their regular programs blocked by "inability to build any structure," "curtailment of staff due to the war," and "transportation difficulties" — the last named causing abandonment of certain art classes for children.

A notable change in the distribution of foundation funds has been the very great flow of contributions to war-centered agencies such as the American National Red Cross and the National War Fund. This signifies no alteration in the general policy of most foundations against such grants, however; many foundations in reporting them have added such explanations as "temporary support," "out-of-program grants," and "in normal times these are not acceptable applications."

The most significant trend of all, however, has been the reorientation of research projects or research personnel into direct wartime service. The Milbank Memorial Fund reported "research work, particularly in nutrition and population, has been widely expanded." The Phelps-Stokes Fund aided in "organizing and financing a Committee on Negro Americans in Defense Industries." The Cleveland Foundation aided an Emergency Child Care Committee. The Commonwealth Fund redirected its program of medical research to emphasize aviation medicine, control of infectious diseases, and shock. The John and Mary R. Markle Foundation reported six appropriations in support of the teaching of tropical medicine. A small research appropriation of the Rockefeller Foundation in 1936 grew under war pressures into the vast penicillin projects of today. Practically every foundation report had its similar story to tell of efforts in its field of special competence directed toward the needs of the armed services or the home front.

A growing emphasis in these programs was postwar planning. The Twentieth Century Fund "has placed major emphasis on problems of the postwar period, including surveys of the country's postwar needs and resources, and of financial, housing, labor, trade, and other major readjustment problems." The Russell Sage Foundation's war-centered activities included studies of relief and rehabilitation abroad and an employment study. The Carnegie Endowment for International Peace emphasized public education "on postwar problems and reconstruction, including necessity of international organization." Similarly, the Wood-

row Wilson Foundation inaugurated a program of education "leading toward a better understanding of the problems involved in the establishment of a general international organization" and has set up a Postwar Collection in its library. The George Robert White Fund voted the establishment of a war memorial and recreation center in the city of Boston as its postwar project. The Sloan Foundation sponsored an Institute on Postwar Reconstruction at New York University. The Falk Foundation reported that "the majority of the economic research studies now being financed deal primarily with problems of demobilization and economic reconstruction after the war."

Traditionally, foundations have been organized to conduct necessarily slow, methodical, undramatic research looking toward the future rather than to engage in aggressive, immediate action. It has therefore been especially appropriate that during the feverish war years, when most men and agencies were able to spare little time or thought for any needs beyond the pressing present, the foundations characteristically took the longer view and performed a large share of the vital planning for the years ahead.

[6]

TRENDS AND POSSIBLE DEVELOPMENTS

THE LONG history of foundations has been exceedingly chequered. They have sprung up in various centuries, under a variety of auspices, for widely differing purposes, and sometimes they have been completely wiped out in a whole nation or a whole civilization. As earlier chapters have indicated, the foundation as we in America understand it is largely a new thing, an invention of the twentieth century, that latest half minute of historical time. Even within this brief period, its characteristics have changed, and are changing.

In the light of such a history, it would be rash indeed to venture upon any far prophecy of the future of this type of institution. Nevertheless it may be possible, and useful, to examine certain trends as they now exist, and to point to certain fields which seem open to exploration and development.

SOME ECONOMIC TRENDS

In the early years of this century, the largest foundations were an outgrowth of individual fortunes won from steel, oil, and finance. Fortunes establishing more recent foundations have had a wider variety of source — automobile manufacture, the tobacco industry, chain stores, production of breakfast foods, various extractive industries, and many others — but with the probable exception of contributions from the automobile industry, gifts for single foundations have been considerably less than in the period before 1925. Social pressures and the progressive income tax, particularly at the increased rates of recent years, have tended strongly against large individual accumulations.

Table 13 and Chart II present data on the changes up to 1942 in the number of million-dollar incomes since the introduction of the federal income tax in 1914:

TABLE 13. NUMBER OF FEDERAL INCOME-TAX RETURNS WITH NET INCOME OF \$1,000,000 OR OVER, BY YEARS, 1914 TO 1942

1914	60	1921	21	1928	511	1935	41
1915	120	1922	67	1929	513	1936	61
1916	206	1923	74	1930	150	1937	49
1917	141	1924	75	1931	77	1938	57
1918	67	1925	207	1932	20	1939	45
1919	65	1926	231	1933	50	1940	52
1920	33	1927	290	1934	33	1941	57
						1942	40 ^a

^a Preliminary report.

SOURCE: U.S. Treasury Dept., Statistics of Income for 1942, Part I. Government Printing Office, Washington, 1944, pp. 33-34.

Of the larger foundations reporting in our present survey, a total of 11 foundations established in the first quarter of this century have capital assets of 15 million dollars or more each; only 5 founded since 1925 appear in that list of larger institutions.¹ Confidential data would add several large foundations for each period, but would not materially change the relationship. The day of the establishment of very large foundations in any considerable numbers by single donors seems to be passing.

On the other hand, the high rate of taxation on incomes in the upper brackets has stimulated charitable contributions, at least up to the amount of permitted deductions. Some of these contributions are channeled into family foundations, advantages and dangers of which have already been discussed. Such accumulations over a period of years may become very large.

The community trust, a device for combining smaller sums, has shown new vitality in recent years, and the total resources of such trusts are now rated at about 67 million dollars. In Rochester, New York, the community chest — in most cities an organization which merely centralizes annual appeals for local charitable purposes and disburses its income annually — has organized a trust department in which 43 separate funds are now combined, functioning in this respect as a local foundation of the community trust type.

A further possibility which has been widely overlooked is the use of existing foundations as agencies for accumulation and disbursement of

¹ Listed in Table 7, p. 61.

new funds. Nearly all foundations are permitted by their charters to accept additions, though in the past very few of them have received such funds except from the original donor. A prospective giver desiring to advance a certain kind of work, but having available a gift not large enough to warrant setting up a separate foundation, could contribute to

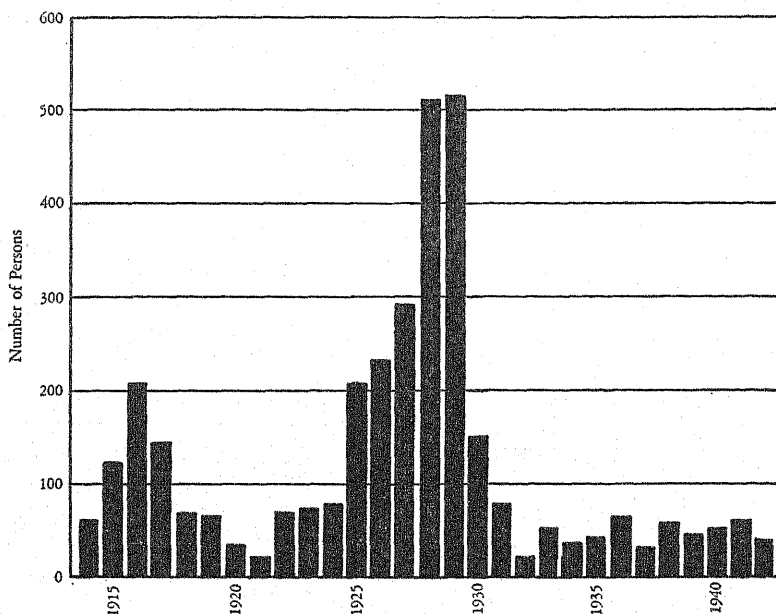


CHART II. NUMBER OF FEDERAL INCOME-TAX RETURNS WITH NET INCOME OF \$1,000,000 OR OVER, BY YEARS, 1914 TO 1942

the endowment, or the operating funds, of an existing foundation in whose work and management he has confidence. If desired, the new fund could maintain its identity in name, but through such combination avoid separate costs for management and operation, thus contributing to the greater efficiency of both funds.

If—as seems probable—low rates of interest persist, the establishment of new foundations of the perpetual trust type may become less attractive, for the expendable annual income will be too small for any but the largest funds to warrant separate organization. The continuance of low interest rates is likely to accentuate two trends already in evidence,

the combination of many smaller sums into a larger fund, and expenditure of capital as well as income.

EXPANSION OF GOVERNMENTAL AGENCIES

Just over a decade ago, in 1935, the Social Security Act in its first form was passed. That Act, with its later revisions and related provisions for assistance services and social insurances, has brought within the orbit of federal and state government responsibility great areas of basic need which formerly were left to the scattered attention of private philanthropy. This scattered attention included heavy pressure upon foundations — for actual relief, for investigations into social conditions, for experimental programs and advisory service.

We do not yet have a "cradle to grave" security program, and even the adoption of the most comprehensive of present proposals would not remove the need for private philanthropy to take care of many exceptional cases and to assume pioneering research, experimentation, and other leadership on questions of policy, scope, and methods. Nevertheless the changes which have occurred within a decade are revolutionary in nature and extent, and will affect the programs of existing and future foundations.

In particular, direct relief has become less necessary. Few foundation executives have ever thought this a suitable field for activity in view of their relatively limited resources and the special responsibility felt by citizens and community for meeting these neighborly emergencies themselves. Nevertheless such needs are so humanly appealing that some endowments still devote to them a considerable portion of their funds. Relief-giving even by these foundations may be expected to diminish as a result of expansion of governmental functions and the newer concept of the most suitable fields for foundation service.

In research a new era of governmental expansion seems to be upon us. Some growth had been apparent before the war in connection with extension of governmental services, but the war itself was a stimulant of tremendous power. Wartime research expenditures are estimated in round figures at about four billion dollars, resulting in outstanding achievements, of which the most spectacular was the atomic bomb. In the light of these accomplishments, it seems likely that the future federal budget will provide a very substantial item for continuing research.

As we go to press, a proposal for a National Research Foundation is before the Congress in the form of several bills. These are based upon the earlier Report to the President¹ by Dr. Vannevar Bush, director of the wartime Office of Scientific Research and Development. The vast scope of this proposal is evident in Dr. Bush's recommendation that an original non-earning capitalization of 500 million dollars be set up for the Foundation, and in his suggested budget for both the initial year and the fifth year "when it is expected that the operations would have reached a fairly stable level."

Activity	Millions of dollars	
	First year	Fifth year
Division of Medical Research	\$5.0	\$20.0
Division of Natural Sciences	10.0	50.0
Division of National Defense	10.0	20.0
Division of Scientific Personnel and Education	7.0	29.0
Division of Publications and Scientific Collaboration	.5	1.0
Administration	1.0	2.5
	<hr/> \$33.5	<hr/> \$122.5

It will be observed that the proposed annual expenditure of this research foundation of 122.5 million dollars is 70 per cent more than the estimated *total* annual expenditures of all the private foundations in the United States. Moreover, this foundation is proposed for merely "the natural sciences, including biology and medicine." "Progress in other fields," adds Dr. Bush, "such as the social sciences and the humanities, is likewise important; but the program for science presented in my report warrants immediate attention."²

If federal funds for research become available on a scale at all approaching this proposal, foundation contributions in some fields, notably medicine, may be dwarfed by federal grants. It is also being proposed that the National Research Foundation, when created, be broadened to include the social sciences. If done, and even if done generously, this will not mean that foundation funds will no longer be needed, but it may result in a considerable reorientation of foundation interests. It is even possible

¹ Bush, Vannevar, *Science: The Endless Frontier*. Government Printing Office, Washington, July, 1945.

² *Ibid.*, p. v.

that foundations with research programs may find their own funds, dwindling from diminished income rates, augmented by federal grants.

NEW FIELDS FOR EXPLORATION

The fields which foundations may profitably explore in the future are limited only by their resources and the foresight of foundation executives and their advisers. Mr. Keppel foresaw the foundation as a risk-taking agency, one of the very few organizations in society which could afford "the risk of being called impractical and visionary, of waiting till the Greek Kalends for results, the risk of making mistakes, even costly ones, in the hope of ultimately contributing something of value to mankind."¹ Certainly the continuity and independence of foundations would seem to lay upon them a special responsibility for taking the long view, and for dealing with problems whose treatment is neither popular, and thus easily supported, nor likely to be handled by other agencies, nor capable of quick or easy solution.

Studies in public administration seem to beckon for increased foundation attention. Multiplication of governmental agencies and services may lead to serious dangers in a democracy unless critical and independent report and advice on the work of these agencies is somewhere provided. Foundations do not need to collect funds or maintain memberships, and therefore can be and are remarkably free from the influence of pressure groups and party politics. They are in an unusually favorable position for conducting impartial studies of the operation of public agencies, and for doing pioneering research into new methods or new areas of need, for which a public agency could not itself, and should not, obtain tax funds until the promising character of the method was demonstrated or the need established.

A second opportunity just now opening to foundations is international. The machinery of the United Nations as now set up envisages an Economic and Social Council, with power to "make or initiate studies and reports with respect to international economic, social, cultural, educational, health, and related matters."² At the outset the international machinery is likely to prove unwieldy and slow, and funds will scarcely be

¹ Report for the Year Ended September 30, 1933. Carnegie Corporation of New York, 1933, p. 12.

² Charter of the United Nations, Chapter X, Article 62. The Department of State Bulletin, Washington, June 24, 1945, p. 1128.

available for much of the early needed research. One or several foundations might render outstanding service to the advance of knowledge and to international understanding by undertaking some of the more urgent research problems. Experience of the Rockefeller Foundation in its foreign health services and of the International Labour Office suggest how valuable, from several points of view, such efforts may prove.

Many foundations have included scholarships and fellowships as a part of their program, and a few of these have stressed international exchange of scholars. The Rockefeller Foundation alone has aided this international migration by fellowships and visiting professorships extended to 7,500 individuals at a cost estimated at 20 million dollars.¹ Great as is the gain to scholarship from such cross-culturization, it may also be important with a view to the future peace of the world. Perhaps additional foundations will find means, not only for the exchange of scholars, but for improving understanding among all the peoples of the world through stimulation of foreign travel by the common man, through greater interchange of books, through international radio and television, and other appropriate methods.

It is probable that foundations in the future will tend toward specialization in certain large areas even more than they have in the past, though it remains desirable for their charters to be flexible and broad. In practice, resources are not inexhaustible, and intense, expert cultivation of a small field is often more rewarding than superficial attention to a larger one. Executives, moreover, are able to build upon past experience, making their use of funds more effective through a better knowledge of opportunities, and of the capacities of persons and agencies operating in the field.

It is perhaps significant that of the number of foundations classifiable by the data submitted in this survey (about two-thirds of the whole number reporting) 171, or 51 per cent, listed one classification only as absorbing as much as 15 per cent of their 1944 expenditure. This is despite the fact that most foundations operate under charters broad enough to include many or all of the nine special subject groups in our questionnaire. Increase in specialization also reduces the dangers of duplicated effort, although in the fields of social well-being this is not very serious. Many people and agencies working in important areas of social concern and

¹ Letter of May 18, 1945, from Raymond B. Fosdick.

even on single important problems may prove to be greatly in the public interest.

Countless specific areas of study — early discovery of human genius, rural life, constructive patterns of living for the aged, to name a few — have been suggested at various times for foundations. A glance at the activities listed in the Descriptive Directory that follows reveals how varied the present activities of foundations are, and suggests that the future will find them no less so. The most any prediction can safely venture is to point out a few broad trends and tendencies, while remembering that even these may not prove valid for the long term.

METHODS OF OPERATION

In addition to areas of operation, we need to consider some broad questions of method. Within the field of medicine, for example, a foundation might pay doctor bills for impoverished individuals, or conduct research into the cause, treatment, and prevention of a disease, or educate the general public concerning health measures. In nearly every area of foundation interest, these three broad avenues of approach are available — individual aid, scientific research, and public education.

Foundations still dispensing individual aid are usually local, or connected with a special industry and for the benefit of employees and their families, or they are scholarship funds. It has long been agreed that the relatively small total resources of foundations could have no substantial direct effect upon human want, and can find more constructive channels of expenditure; within the last decade expansion of governmental services to cover many of these needs has strengthened this position. Contributions to the National War Fund, American National Red Cross, and similar agencies, which have been heavy in the past few years, are emergency measures which will scarcely affect the long-term trend of foundations away from individual aid.

Traditionally, scientific research has been central to the program of most foundations. Sometimes the foundation has set up its own staff of investigators and fact-finders; but frequently it has made grants to other agencies to initiate, or merely to expand or continue, research projects and demonstrations. Discoveries in the physical and natural sciences, particularly in medicine and public health, have been concrete, and often spectacular; such results, winning wide public acclaim, encourage addi-

tional expenditures in the same fields. This fact has become apparent in our analysis of present fields of operation.

Research in the social sciences is an area presenting more problems and greater risks; hence it has been entered upon with more caution by most boards of trustees. "The average man," says Mr. Keppel, "is far from comfortable in the presence of any deep-lying social problems, and in no mood to contribute towards their solution by supporting the very steps he extols when they are applied to problems in the natural sciences."¹ It would be strange if foundation boards were immune to this discomfort, particularly in the light of the public controversy which has frequently been stirred up as a result of certain social or economic research projects, although not all studies in these areas are especially controversial. Few foundations reporting in this study have indicated activity in such areas as economics or industrial relations, and only a small proportion of those classified under social welfare actually undertake deep-reaching research into the underlying problems of society. Despite this record and the obvious obstacles, the need is so great, and the foundation so well suited to the task through its peculiarly independent position, that studies and work in the nature of fundamental social research will in all probability engage an increasing amount of foundation support and attention in the future.

The third method of applying foundation funds to public need is by public education, in the broadest sense of the term. Foundations have always acknowledged the necessity to announce their discoveries, which has traditionally been done through published volumes, scientific papers, lectures, conferences, and consultations. But increasingly it has been recognized that in a democracy even the established and announced social fact may have little effect until it has been accepted by a substantial portion of the population. This severe cultural lag between discovery and constructive social action is perhaps the chief factor in a new emphasis in recent years, among many foundations, upon public education.

A director of the Carnegie Endowment for International Peace recently reported to his board (in this case with respect to international relations), "There has developed a greater need for clarification than for research in order to prevent an utter confusion in the public mind." Sev-

¹ *Philanthropy and Learning, with Other Papers*. Columbia University Press, New York, 1936, p. 27.

eral foundations are spending half or more of their incomes on programs of bringing their findings to the public, with a few devoting total resources to public education.

To what extent this new emphasis is wise and in the public interest remains to be determined. One decisive factor will be the ability of the formulators of foundation policy to draw the very fine line between attempts to direct or control opinion, which are dangerous; and making generally available the facts that are basic to the formation of intelligent public opinion, which is needed.

THE QUESTION OF PUBLIC CONTROL

Foundations are clearly affected with the public interest. Functions which they once performed have in many cases been taken over by federal or local government, and many of their present demonstration programs may lead to governmental programs in the future. However carefully they may avoid overt attempts to "influence legislation" — with the Bureau of Internal Revenue not unremembered — it is inevitable that the results of foundation research will sooner or later affect public policy. Over organizations exercising influence of this kind, should there be a greater degree of public control?

In the early days of foundations in America there was much controversial discussion on the subject of governmental control, and extreme proposals were made. Longer experience has shown that most of the early fears regarding foundations were groundless. Criticism still continues, but the critics, curiously enough, have usually fallen into one of two opposite camps. The theoretical critics, who deal with the idea of the foundation, usually regard it as an ultra-conservative influence, ruled by the dead hand, dealing in palliatives rather than constructive change, controlled by trustees who are typically older men from conservative professions who may be expected to use their considerable powers to maintain the old order. Critics of individual programs, however, are likely to charge that foundation influence is irresponsible, radical, and subversive. Probably the truth lies in a middle ground between these criticisms, where wide opportunity exists for creative thinking and constructive work.

One of the most effective forms of control has been public opinion. Serious abuses of power seem unlikely so long as the actions of boards of

trustees and foundation executives are open to public review and comment. Many foundations are careful to publish full reports of their actions; unfortunately another large group, including many of the newer family foundations, fail to do so. It is probable that increased pressure will be brought upon all foundations enjoying tax exemption to furnish full reports on both finances and activities. Unless informed public opinion is available as an effective control throughout the foundation field, renewed demands for rigid governmental controls may arise, and foundations may lose one of their most useful present assets, their freedom for independent and pioneering action.

Some degree of public representation, if not control, may be achieved through method of selection of the board of trustees. It has already become almost universal practice among community trusts to have certain of the trustees, sometimes a majority, appointed by elected public officials or representatives of public groups, such as a judge, a governor or mayor, president of a college, executive officer of a chamber of commerce, a labor union councilor, president of a county bar association. A few general foundations have similar provisions for appointment of some of their trustees, and it is a policy which seems likely to be increasingly adopted. It may, however, also have serious drawbacks. In some states or localities appointment of trustees by public officials might subject the foundation to partisan political influences with disastrous results.

Another form of public control is the power of taxation. At present, its chief application is in penalizing foundations which engage to any large extent in propaganda, or other attempts, to influence legislation. It might be extended to discouraging foundations which simply accumulate income and have no present program for the public welfare. The United States Treasury Department has made proposals to tax all philanthropic funds. This is not the place to discuss the merits and demerits of so sweeping a proposal. With respect to foundations, it would seriously limit the funds available for present work now done in the public interest, and might be expected to discourage future application of "private wealth to public purpose" through foundations.

THE GENERAL PROSPECT

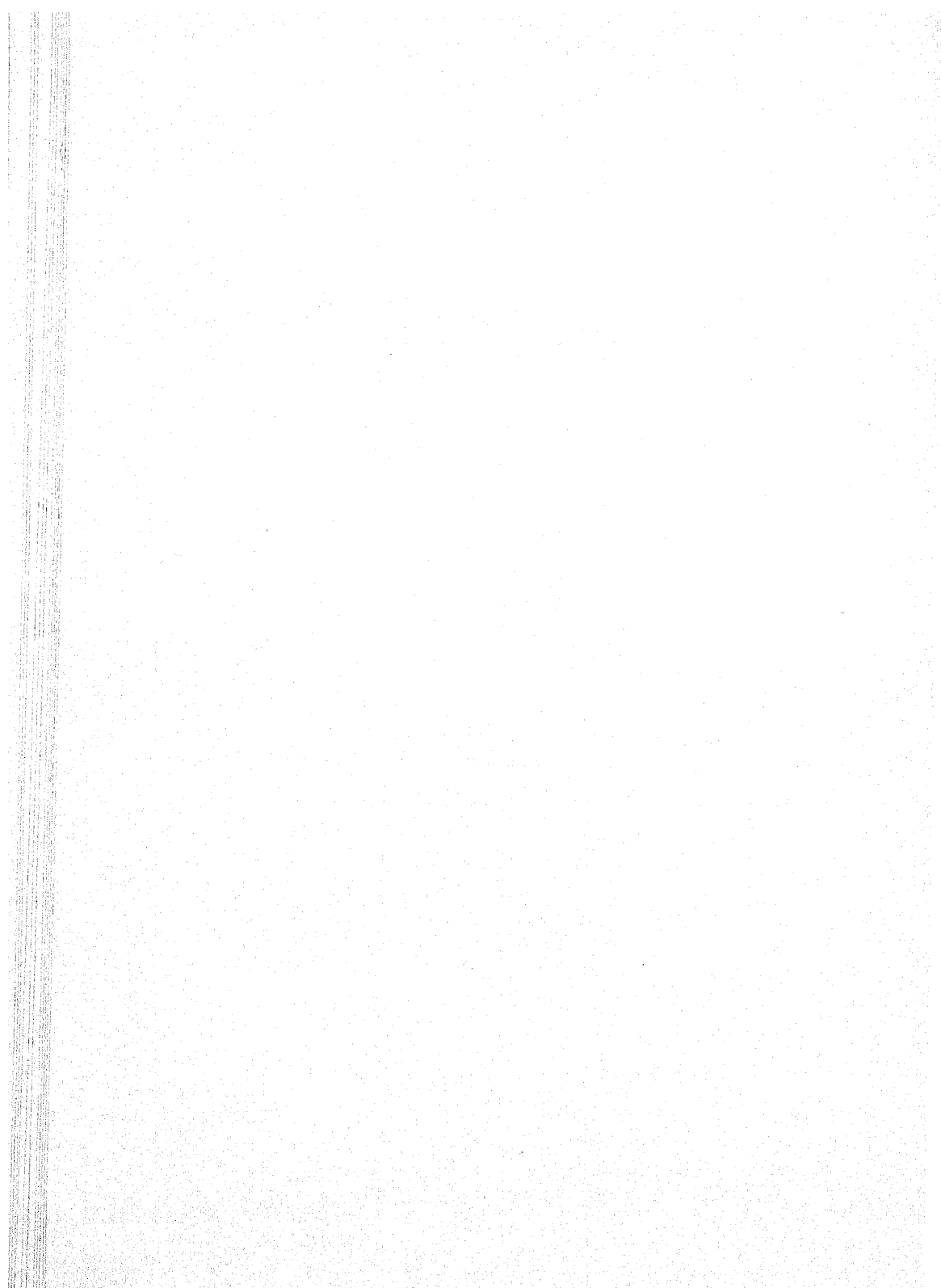
The ultimate purpose of foundations, perhaps, is to make organizations like foundations unnecessary. This will not be achieved within the

foreseeable future. We shall continue to find individuals with unusual needs not met by any "cradle to grave" security, and others with special abilities who require ladders to reach their own special heights. For many generations we shall have problems, especially in the relations of man to man and man to society, so deep and so difficult that no unaided student is equipped to tackle them, and involving such long search or such fundamental change that no public body is likely to undertake them. Finally, in a democracy, we have a continuing responsibility for bringing the results of research to all the people, so that discovery may be followed by wise action, and public policy may spring from knowledge.

In these areas lie ample opportunities for all the foundations which now exist, or are likely to be created. The effectiveness with which they continue to meet such opportunities will determine in large part the public attitude toward their control or continuance, and the willingness of private donors to set up new foundations or to contribute to existing ones.

It is, of course, possible that other influences may cut short or radically alter what seems now to be the course of development of this typically American invention, the private foundation. Continued low interest rates would limit funds currently available unless expenditure from capital becomes more general. A severe inflation or another war conceivably might wipe foundations out completely. But in the shorter range, and barring major catastrophes of this sort, it seems probable that American research foundations, now about to enter their second half century, will continue to be an independent, original, and important force for social progress.

PART II
DIRECTORIES AND LISTS





DESCRIPTIVE DIRECTORY

THIS Descriptive Directory endeavors to include all known foundations in the field of social welfare, broadly defined. Doubtful cases have usually been resolved in favor of inclusion, with a view to helpfulness to the reader rather than rigid definition. No appraisal of the work of individual foundations is attempted, nor is it implied by inclusion in, or exclusion from, this listing. The method used in compiling this Directory is described in detail in Appendix A, Method of the Study.

In general, we have not included college, university, ecclesiastical, and other similar foundations operating as a part of the parent organization and lacking separate boards; we have omitted the type of organization, often called a foundation, which finances its whole current program by contributions from the general public and has no sustaining fund; and we have removed dissolved foundations from this listing. Foundations with very small capitalization have been omitted, except where substantial future funds are expected.

The Directory is arranged alphabetically, and includes so far as available the incorporated name, date of founding, address, names of two principal officers, name of founder, outline of purposes and activities (quoted where possible in the words of the founder), a statement of capital assets, expenditures for the latest year of record, and grants. In the hope of stimulating full public reporting for organizations enjoying tax exemption, all known foundations falling within our general definitions have been included, even where our requests for information have been declined or unanswered.

Included in this Directory are 505 foundations. Substantially complete descriptions are presented for 364 foundations, of which 250 supplied financial data for publication. (In some of the remaining cases this was furnished for confidential use.) Of additional foundations here listed, 49 declined to furnish information; and 92 failed to answer repeated inquiries.

DESCRIPTIVE DIRECTORY

A and L Foundation; 41 West 86th Street, New York 24, N.Y.

Purpose and Activities: No reply to requests for information.

Abbott Foundation; 111 West Washington Street, Chicago 2, Ill.; Alfred W. Bays, Secretary.

Purpose and Activities: No reply to requests for information.

Achelis Foundation; 60 Wall Street, New York 5, N.Y.; John A. Lyon, Vice-President.

Purpose and Activities: Information declined.

Air Hygiene Foundation of America, Inc. *See* Industrial Hygiene Foundation of America, Inc.

Alabama Educational Foundation (1925); First National Bank of Birmingham, Birmingham 2, Ala.; R. L. Lange, Principal Officer; C. F. Zukoski, Jr., Secretary.

Purpose and Activities: Founded by Harvey G. Woodward for the establishment of one or more secondary schools for boys in Alabama and other southern states.

Capital Assets: \$3,500,000.

Expenditures: Not stated.

Alden — George I. Alden Trust; 332 Main Street, Worcester 8, Mass.

Purpose and Activities: Information declined.

All Nations Foundation; c/o Rev. Robert Anderson McKibben, Los Angeles, Calif.

Purpose and Activities: No reply to requests for information.

Allen — Edgar F. Allen Foundation; c/o Lorain County Savings and Trust Company, Elyria, Ohio; A. B. Taylor, President.

Purpose and Activities: No reply to requests for information.

Allen — Vivian B. Allen Foundation, Inc. (1938); 2 East 61st Street, New York 21, N.Y.; Mrs. Vivian B. Allen, President; Mrs. Caroline Lent, Executive Secretary.

Purpose and Activities: Founded by Mrs. Vivian B. Allen to promote the well-being of mankind in the United States of America and elsewhere, including as a means to that end, research, publication, and the establishment and maintenance of charitable, benevolent, religious, and educational activities, agencies, and institutions. Current emphases include the fields of social welfare and religion.

Capital Assets: \$274,965.

Expenditures: Calendar year 1944, \$15,885. Of this sum, grants totaled \$14,918.

Altman Foundation (1913); B. Altman and Company, 361 Fifth Avenue, New York 16, N.Y.; John S. Burke, President; James D. Twiname, Secretary.

Purpose and Activities: Founded by Benjamin Altman to promote the social, physical, or economic welfare and efficiency of the employes of B. Altman and Company; and to aid charitable, benevolent, or educational institutions within the state of New York.

Capital Assets: Not stated.

Expenditures: Not stated.

American Academy in Rome (1894); 101 Park Avenue, New York 17, N.Y.; James Kellum Smith, President; Richardson Pratt, Secretary.

Purpose and Activities: Established by many donors to promote the study and practice of the archaeology, literature, and history of the classical and later periods, and to aid and stimulate the education and training of artists and scholars. Fellowships have been awarded to citizens selected by competition to enable them to complete their training in Italy and other foreign countries. The war has caused the temporary discontinuance of grants for study and research abroad and the suspension

of scholarly publications. Small scholarships for study in the United States have been awarded.

Capital Assets: \$3,000,000.

Expenditures: Year ending September 30, 1944, \$27,000, of which grants amounted to \$11,000.

American Architectural Foundation (1943); c/o Edward C. Kemper, Executive Secretary of the American Institute of Architects, 1741 New York Avenue, NW., Washington 6, D.C.

Purpose and Activities: Established as a result of a gift made by Albert Kahn for the purpose of advancing the profession of architecture and the allied arts and sciences. It is expected that in the postwar period funds will be expended over a number of years through a series of awards to be made by the Foundation in recognition of meritorious professional work by architects throughout the nation.

Capital Assets: \$10,000.

Expenditures: None. The work of the Foundation was held in abeyance until after the war.

American Association of University Women, Fellowship Fund (1890); 1634 Eye Street, NW., Washington 6, D.C.; Dr. Meta Glass, Chairman, Committee on Fellowship Endowment; Dr. Hope Hibbard, Chairman, Committee on Fellowship Awards.

Purpose and Activities: Since 1890, the Association has given graduate fellowships to encourage creative scholarly work by women. Fellowships are given in general to women who have already completed some work for the doctorate, and have demonstrated capacity for independent research of high quality. Fellowships are awarded by a committee of distinguished women scholars representing the major fields of study. In 1927 the AAUW voted to raise a Million Dollar Fellowship Fund to endow graduate fellowships for women. Four-fifths of this Fund has been raised, and its completion seems assured. The Association also has a number of memorial fellowship endowments. About twenty \$1,500 fellowships

and a \$2,500 Achievement Award are now available each year. Several of these fellowships are international and one is Latin-American. As a contribution to reconstruction, the AAUW is now raising special International Study Grants to bring women of the liberated countries to this country to study; these are not necessarily for advanced work.

Capital Assets: Approximately \$925,000 (in fellowship endowments).

Expenditures: Year ending May 31, 1944, \$29,037. Of this sum, grants totaled \$23,250.

American Bankers Association Foundation for Education in Economics (1925); 22 East 40th Street, New York 16, N.Y.; Francis Marion Law, Chairman, Board of Trustees; Dr. William A. Irwin, Secretary.

Purpose and Activities: The American Bankers Association in commemoration of its Fiftieth Anniversary created the Foundation to establish scholarships in economics and promote economic research for the purpose of developing a sound public understanding of the business questions which underlie and vitally affect our national welfare and prosperity. The war emergency drastically reduced the demand for scholarship loans. In 1941-1942 forty-one loans were made, and only two loans in 1943-1944.

Capital Assets: \$656,807.

Expenditures: Year ending August 31, 1944, \$13,356. Of this sum, scholarship loans totaled \$500.

American Children's Fund, Inc. (1923); 420 Lexington Avenue, New York 17, N.Y.; Edgar Rickard, President; Raymond Sawtelle, Secretary.

Purpose and Activities: This Fund, established by the American Relief Administration, has been in process of liquidation for several years and beyond certain restricted commitments is not in position to entertain any appeals for funds.

Capital Assets: \$194,000.

Expenditures: Calendar year 1944, \$82,000. Of this sum, \$59,500 represented grants.

American Field Service Fellowships for French Universities, Inc. (1921); 2 West 45th Street, New York 19, N.Y.; Stephen Galatti, President; Edgar J. Fisher, Executive Secretary.

Purpose and Activities: Numerous donors have established this fund to provide an enduring memorial for the 127 American Field Service men who gave their lives in World War I. Fellowships are awarded to American students for advanced study in French universities and institutions of higher learning and an occasional fellowship is given to a French student for study in an American university. Funds were raised during World War II for ambulances for Allied forces abroad. Fellowship activities will be resumed as soon as feasible.

Capital Assets: \$182,960.

Expenditures: Calendar year 1944, \$2,525, of which grants constituted \$750.

American Foundation, Inc. (1925); 1122 Lincoln-Liberty Building, Philadelphia 7, Pa.; Mrs. Efreim Zimbalist, President; Clarence Gardner, Secretary.

Purpose and Activities: Established by Edward W. Bok to engage exclusively in charitable, scientific, literary, and educational activities. Its Studies in Government have defined ten fields for study, with active present investigation in four of them. The first such research published was American Medicine, Expert Testimony out of Court (1937). The Foundation maintains the Mountain Lake Sanctuary, Lake Wales, Florida, and has developed this tract for educational and recreational opportunities. It also maintains, under separate deed of trust, the Philadelphia Award, founded in 1921 by Edward W. Bok. A prize of \$10,000 is conferred each year upon that man or woman living in Philadelphia, its suburbs or vicinity, who during the preceding year shall have performed or brought to its culmination an act or service calculated to advance the best and largest interests of the community of which Philadelphia is the center. No grants are made.

Capital Assets: \$2,187,492.

Expenditures: Year ending April 30, 1944, \$87,206.

American Foundation for the Blind, Inc. (1921); 15 West 16th Street, New York 11, N.Y.; William Ziegler, Jr., President; Dr. Robert B. Irwin, Executive Director.

Purpose and Activities: The Foundation stimulates interest in the needs of the blind with a view to establishing necessary agencies in communities where none exists, assisting in the improvement of agencies already in operation, and securing the enactment of legislation designed to promote the best interests of the blind. Through research and education, it helps in improving methods of instructing blind boys and girls, in discovering new fields of employment, in building up a technique for the social and economic rehabilitation of those blinded in adult life, in maintaining an information and reference library, in finding ways of reducing the cost and increasing the amount of literature for the blind, and in developing improved appliances for their use. The Foundation awards scholarships to talented blind students.

Capital Assets: \$2,540,590.

Expenditures: Calendar year 1944, \$413,055. Of this sum, grants totaled \$15,032.

American Missionary Association (1846); 287 Fourth Avenue, New York 10, N.Y.; Fred L. Brownlee, General Secretary.

Purpose and Activities: This fund, originally set up by a group of evangelical church people who were greatly concerned about Negro slavery, has as its chief resources the Charles M. Hall Fund of \$9,000,000 and the Daniel Hand Fund of \$1,500,000, income from the latter being restricted to the education of Negro youth south of the Mason and Dixon Line. The primary purpose of the Association was to diffuse knowledge of the Bible throughout the world, with special emphasis on the "sins of caste." Race relations remain an important interest today. The Association retains its corporate identity, though it now functions as a division of the Board of Home Missions of the Congregational Christian Churches.

Capital Assets: \$11,311,349.

Expenditures: Year ending May 31, 1944, \$861,365. Of this sum, \$783,803 represented grants,

chiefly for institutions and departments maintained by the Association.

American-Scandinavian Foundation (1911); 116 East 64th Street, New York 21, N.Y.; Henry Goddard Leach, President; John B. C. Watkins, Secretary.

Purpose and Activities: Founded by Niels Poulson as an educational institution engaged in advancing intellectual relations between Americans and Scandinavians. The Foundation operates chiefly through student fellowships for study abroad, publications, and a library of information.

Capital Assets: \$498,000.

Expenditures: Calendar year 1944, \$44,482.

American Trust Fund for Oxford University (1928); c/o Henry Allen Moe, 551 Fifth Avenue, New York 17, N.Y.

Purpose and Activities: The principal donor of this trust fund was the late George Eastman. Funds may be disbursed "to or for the benefit of the University of Oxford." The only purpose for which funds have been used has been for the support of the George Eastman Visiting Professorship in the University of Oxford.

Capital Assets: \$251,402.

Expenditures: Calendar year 1944, \$4,434. Of this sum, grants totaled \$3,959.

Anderson — M. D. Anderson Foundation (1936); State National Bank Building, Houston 2, Tex.; W. B. Bates, John H. Freeman, H. M. Wilkins, Trustees.

Purpose and Activities: Founded by M. D. Anderson for the improvement of working conditions among workers generally, as well as among particular classes of unskilled, skilled, and agricultural workers; the establishment, support, and maintenance of hospitals, homes, and institutions for the care of the sick, the young, the aged, and the incompetent and helpless; the improvement of living conditions; and the promotion of health, science, education, and advancement and diffusion of knowledge and understanding among the people. The Foundation is currently active in the health field.

Capital Assets: \$17,587,175.

Expenditures: Calendar year 1944, \$246,324, of which grants constituted \$235,235.

Ansl Charity Foundation; 305 Broadway, New York 7, N.Y.; Samuel Hellinger, Executor.

Purpose and Activities: No reply to requests for information.

Arbuckle-Jamison Foundation; c/o Shrum, Harrison and Craig, Law and Finance Building, Pittsburgh 2, Pa.; George Roth Craig, Trustee.

Purpose and Activities: Founded by Martha A. Jamison and Margaret A. Jamison "for such religious, charitable and educational uses, objects and purposes as are recognized as such by the statutes and decisions of the courts of the States of Pennsylvania and New York." Since the donors' estates are still in the process of administration, the Foundation is not yet in operation and no prediction can be made at this time as to when it will be in receipt of funds nor the amount which it will eventually receive from the two estates.

Arnstein Foundation, Inc.; 608 Fifth Avenue, New York 20, N.Y.

Purpose and Activities: Information declined.

Aron — J. Aron Charitable Foundation, Inc. (1934); 165 Broadway, New York 6, N.Y.; Phelan Beale, President; L. Blumberg, Secretary.

Purpose and Activities: The Foundation's purpose is to contribute to such charitable, benevolent, philanthropic, and social welfare institutions or organizations as the directors may decide will be best benefited. Its current interests include the fields of education, child welfare, family welfare, and recreation.

Ascoli — Marion R. Ascoli Fund; c/o Mrs. Max Ascoli, 570 Lexington Avenue, New York 22, N.Y.

Purpose and Activities: Information declined. The Fund was formerly known as the Marion R. Stern Fund.

Asheville Foundation (1919); P.O. Box 2510, Asheville, N.C.; C. G. Pickard, Secretary.

Purpose and Activities: The Foundation is a community trust. The income and, in stated cases, the principal may be used for assisting charitable, educational, and religious institutions; promoting education and scientific research; caring for the sick, aged, or helpless; improving living conditions; providing facilities for recreation; and for such other charitable purposes as will promote the mental, moral, and physical improvement of the people of Asheville both now and in the years to come.

Capital Assets: \$3,875.

Expenditures: Calendar year 1944, \$736, of which grants totaled \$728.

Assistance Fund. See Norman — Aaron E. Norman Fund, Inc.

Atherton — Juliette M. Atherton Trust (1915); P.O. Box 2990, Honolulu 2, Hawaii; F. C. Atherton, Treasurer; Mrs. Juliette M. Guard, Secretary.

Purpose and Activities: Information declined.

Atlanta Foundation (1921); c/o Trust Department, First National Bank of Atlanta, Atlanta 2, Ga.; Lee Ashcraft, Chairman of Committee of Management; C. E. Quickel, Secretary.

Purpose and Activities: The funds of the Foundation, which has been set up as a community trust, may be used at the discretion of the committee of management for the purpose of assisting individuals or organizations. At present, activities are confined to the granting of loans to students to enable them to secure an education.

Capital Assets: \$65,878.

Expenditures: Calendar year 1944, \$3,848.

Auerbach — Beatrice Fox Auerbach Foundation (1941); 956 Main Street, Hartford 3, Conn.; Mrs. Beatrice Fox Auerbach, President; Solomon Elsner, Secretary.

Purpose and Activities: Founded by Mrs. Beatrice Fox Auerbach "to assist, financially or otherwise, charitable corporations, associations, organizations, societies or agencies administering relief to the needy, or providing means for the care of the sick, aged and helpless; to support and aid public institutions organized and operated for exclusively public purposes; to foster and encourage education and to assist public educational institutions; to promote and encourage the appreciation and study of music, and to aid public musical organizations; and, in general, to promote the physical, cultural and spiritual welfare of men, women and children by supporting charitable and educational means and objectives, without distinction as to creed, sex, color or race."

Capital Assets: \$600,000.

Expenditures: Year ending October 31, 1944, \$30,370. Of this sum, \$30,320 represented grants.

Auguste — H. Spencer Auguste Foundation; c/o H. Spencer Auguste, 1 Park Avenue, New York 16, N.Y.

Purpose and Activities: Information declined.

Bache — Jules Bache Foundation (1937); 61 Broadway, New York 4, N.Y.; Capt. Clifford W. Michel, Director; E. P. Goetz, Secretary.

Purpose and Activities: An educational association, founded by the late Jules S. Bache, for the promotion and encouragement of art and education in art. The Foundation's purposes include the acquisition of paintings and other works of art and the maintenance of a museum or other proper place for their public exhibition; and, generally, the promotion of the artistic taste of the public.

Capital Assets: \$2,835,572.

Expenditures: Calendar year 1944, \$10,095.

Bagby Music Lovers' Foundation, Inc. (1925); c/o Bankers Trust Company, 529 Fifth Avenue, New York 17, N.Y.; George L. Bagby, President; Harry H. Martin, Treasurer.

Purpose and Activities: Funds from a large group of contributors provide pensions for musical artists of distinction who are without adequate means of support at the end of their public careers.

Capital Assets: \$224,945.

Expenditures: Calendar year 1944, \$6,848. Of this sum, \$6,600 represented pension payments.

Baird — Winfield Baird Foundation (1936); c/o David Baird, 70 Pine Street, New York 5, N.Y.

Purpose and Activities: The Foundation's funds are used in their entirety for direct charitable relief work. Contributions are made to settlement houses, hospitals, and other institutions in various parts of the United States, but particularly to those in or near New York City.

Capital Assets: Not stated.

Expenditures: Not stated.

Baker — George F. Baker Charity Trust (1937); 2 Wall Street, New York 5, N.Y.; Sheridan A. Logan, Executive Secretary.

Purpose and Activities: Created by the Will of George F. Baker, distributions from this Trust are to be made "to corporations organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals. . . ." Present emphases are chiefly in the fields of health and social welfare.

Capital Assets: \$8,268,750.

Expenditures: Calendar year 1944, \$873,500. Of this sum, \$814,775 represented grants.

Baker-Hunt Foundation, Inc. (1930); 620 Greenup Street, Covington, Ky.; Robert C. Simmons, Chairman, Board of Directors; Virginia I. Reed, Executive Secretary.

Purpose and Activities: Established by Margaretta W. Hunt for the promotion of education, art, science, and religion in Covington and the vicinity. The main emphasis has been on art, music, religion, and nature study. Pupils of the

Covington schools come to the Foundation's small natural history museum for most of their nature study and many of the classes in religion are taught at the Foundation. War-time transportation difficulties caused the abandonment of most of the after-school classes for children.

Capital Assets: \$437,500.

Expenditures: Calendar year 1944, \$16,479.

Ball Brothers Foundation (1926); Muncie, Ind.; A. M. Bracken, Treasurer.

Purpose and Activities: This Foundation is limited in its contributions to charitable institutions or projects within the state of Indiana. Its chief project in the past has been helping the Ball Memorial Hospital which is located in Muncie, Indiana. It appears that this hospital will be the Foundation's principal donee in the future.

Capital Assets: Not stated.

Expenditures: Not stated.

Ball — George and Frances Ball Foundation (1937); Muncie, Ind.; A. M. Bracken, Secretary and Treasurer.

Purpose and Activities: Information declined. See 1938 edition, American Foundations for Social Welfare.

Baptist Education Fund. See Northern Baptist Education Society.

Baptist Foundation of Texas (1930); 201 Baptist Building, Dallas 1, Tex.; H. L. Kokernot, President; George J. Mason, Executive Secretary.

Purpose and Activities: Established by Texas Baptists to serve any Baptist institution, agency, or enterprise located in Texas or fostered by or having the official sanction of the Baptist General Convention of Texas or Southern Baptist Convention. The Foundation's chief interests are in the fields of health, education, social welfare, and religion.

Capital Assets: \$10,000,000.

Expenditures: Year ending August 31, 1944, \$318,410.

Barnes Foundation (1922); Merion, Pa.; Dr. Albert C. Barnes, President; Miss N. E. Mullen, Secretary.

Purpose and Activities: Founded by Dr. Albert C. Barnes "to promote the advancement of education and the appreciation of the fine arts; and for this purpose to erect, found and maintain, in the Township of Lower Merion, County of Montgomery, and State of Pennsylvania, an art gallery and other necessary buildings for the exhibition of works of ancient and modern art, and the maintenance in connection therewith of an arboretum, wherein shall be cultivated and maintained trees and shrubs for the study and for the encouragement of arboriculture and forestry, together with a laboratory of arboriculture, if the same shall be found necessary."

Capital Assets: Not stated.

Expenditures: Not stated.

Beaumont — Louis D. Beaumont Trust; National City Bank Building, Cleveland 14, Ohio; Nathan Loeser, Co-Trustee.

Purpose and Activities: No reply to requests for information.

Beck — Lewis H. Beck Foundation (1923); 304 Grand Theater Building, Atlanta 3, Ga.; Charles Howard Candler, Chairman; Mrs. Miriam W. Jenkins, Secretary.

Purpose and Activities: Established by Lewis H. Beck for educational purposes. The trustees have authority to finance any type of educational program they select, provided it is undertaken for the benefit of Georgia students. Educational work of which the trustees have approved includes the award of student loans, scholarships, and fellowships; donation of funds for college libraries in Georgia colleges; research by graduates of Georgia colleges; educational surveys; and the erection of college buildings. Scholarships for graduate work are tenable in any educational institution here or abroad and available to graduates of Georgia colleges. Awards for undergraduate work are available only to students attending Georgia colleges.

Capital Assets: Not stated.

Expenditures: Not stated.

Becker — William F. Becker Trust (1927); c/o Phillip P. Nolte, Secretary and Treasurer of First Wisconsin Trust Company, Milwaukee 1, Wis.

Purpose and Activities: This fund was established under the Will of Dr. William F. Becker for the advancement of mental hygiene in its highest conception. Largely as a result of funds received from the Trust the Wisconsin Society for Mental Hygiene came into being.

Capital Assets: \$100,000.

Expenditures: Subject to a life annuity.

Bedford Fund, Inc. (1919); Greens Farms, Conn.; F. T. Bedford, President; H. J. Mahnken, Secretary.

Purpose and Activities: Founded by Edward T. Bedford for "... use and support of charitable, benevolent, religious, missionary or public educational work, agencies or institutions of any kind or class ..." mainly in Fairfield County, Connecticut.

Capital Assets: \$2,417,332.

Expenditures: Calendar year 1944, \$81,609. Of this sum, grants totaled \$77,211.

Bedford — May Esther Bedford Fund; c/o J. Schiott, 283 Fairfield Avenue, Bridgeport 3, Conn.

Purpose and Activities: No reply to requests for information.

Beeman — Martha H. Beeman Foundation (1929); 650 Memorial Parkway, Niagara Falls, N.Y.; Dr. W. H. Hodge, President; R. D. House, Secretary.

Purpose and Activities: Established by Mrs. Martha H. Beeman, this Foundation has as its field the improvement of social and living conditions of minors and the promotion of the well-being of minors, physically, mentally, morally, or socially. The operation of a child guidance clinic has been the major project from the date of organization.

Capital Assets: \$271,422.

Expenditures: Year ending August 31, 1944, \$16,947.

Belgian American Educational Foundation, Inc. (1920); 420 Lexington Avenue, New York 17, N.Y.; Perrin C. Galpin, President and Secretary; Edgar Rickard, Chairman.

Purpose and Activities: Established from funds of the Commission for Relief in Belgium and originally known as the C.R.B. Educational Foundation, this Foundation promotes the closer relations and the exchange of intellectual ideas between Belgium and the United States, and assists higher education and scientific research. It has carried on exchange of professors, scientists, advanced and graduate students between Belgium and the United States. It has supplied American periodicals and books to Belgium and contributed to the support of the Fondation Universitaire in Brussels, the Francqui Foundation in Brussels, and the Universities of Brussels and Louvain and other institutions in Belgium. Exchanges of professors and students were necessarily suspended in 1940, but the Foundation has continued aid to a number of Belgian professors and students in the United States.

Capital Assets: \$2,059,930.

Expenditures: Calendar year 1944, \$57,859. Of this total, \$19,955 represented grants.

Beloit Foundation, Inc. (1939); 121 West Grand Avenue, Beloit, Wis.; H. A. von Oven, President; Miss Borghild Boe, Administrator.

Purpose and Activities: A community trust, whose "business and purpose shall be to raise money and accept contributions exclusively for religious, charitable, scientific, literary and educational purposes; to devote its property to, expend its funds, or the income from either for, such purposes." Present activities are in the field of social welfare, including child welfare, family welfare, and relief.

Capital Assets: \$505,408.

Expenditures: Calendar year 1944, \$13,880. Of this sum, \$11,507 represented grants.

Bernstein—Bernard Bernstein Foundation, Inc. (1943); 444 Fourth Avenue, New York 16, N.Y.; Bernard Bernstein, President; Gerson J. Bernstein, Secretary.

Purpose and Activities: Established by Bernard Bernstein and his immediate family to aid religious, cultural, and charitable institutions of all races and creeds; to co-ordinate and amalgamate the philanthropic activities of all the members of the corporation; and to promote the public welfare.

Capital Assets: Not stated.

Expenditures: Year ending May 31, 1944, \$3,576.

Bing Fund, Inc.; 119 West 40th Street, New York 18, N.Y.

Purpose and Activities: The Fund's purpose is to make contributions to miscellaneous charities.

Capital Assets: Not stated.

Expenditures: Not stated.

Bingham Associates Fund (1932); Dr. Samuel Proger, Medical Director, 30 Bennett Street, Boston 11, Mass.

Purpose and Activities: Set up for charitable and benevolent purposes and particularly for the advancement of medicine, the Fund is at present engaged in a broad postgraduate program designed to extend the benefits of a medical school hospital center (Tufts Medical School and the Joseph H. Pratt Diagnostic Hospital, both in Boston) to other communities in New England, and thereby to provide better medical care by enabling the family doctor to keep abreast of advances in medicine and render service of first quality to his patients. The program includes a co-ordination of hospital services.

Capital Assets: Not stated.

Expenditures: Not stated.

Bivin—George Davis Bivin Foundation (1929); 713 The Arcade, Cleveland 15, Ohio; Reginald H. Singleton, President; Clarence C. Fowerbaugh, Secretary.

Purpose and Activities: Founded by Dr. George Davis Bivin to conduct and maintain intensive psychological and psychiatric research for the discovery of psychogenic factors in functional diseases, especially those factors relating to the mental hygiene of children; to conduct, acquire, and maintain clinics, laboratories, consultation rooms, and equipment in any way useful, suitable, or necessary for that purpose; and to present to the public the information thus gained and any other approved findings by lectures, correspondence courses, and publications. Scholarships have been awarded by the Foundation.

Capital Assets: \$125,000.

Expenditures: Calendar year 1944, \$9,000, of which sum grants represented \$6,350.

Blandin — Charles K. Blandin Foundation; c/o Blandin Paper Company, E 1101 First National Bank Building, St. Paul 1, Minn.; Charles K. Blandin, President.

Purpose and Activities: At the date of this inquiry, the Foundation was in the process of being organized.

Blaustein — Louis and Henrietta Blaustein Foundation; American Building, Baltimore, Md.

Purpose and Activities: No reply to requests for information.

Blickman Foundation; c/o Saul Blickman, 536 Gregory Avenue, Weehawken, N.J.

Purpose and Activities: Information declined.

Bliss — Cornelius N. Bliss Memorial Fund, Inc.; 1 Wall Street, New York 5, N.Y.; Edward A. Rocks, Treasurer.

Purpose and Activities: Information declined.

Board of Christian Education of the Church of the United Brethren in Christ (1929); 1442 U. B. Building, Dayton 2, Ohio; Bishop G. D. Batdorf, President; O. T. Deever, Executive Secretary.

Purpose and Activities: The Church has established a loan fund for ministerial students amounting to \$40,198. In addition, interest only from a scholarship fund of \$33,302 is available for ministerial students.

Capital Assets: \$73,500.

Expenditures: Calendar year 1944, loans \$2,500, gifts \$1,000.

Board of Directors of City Trusts, City of Philadelphia (1869); 120 South 3d Street, Philadelphia 6, Pa.; William H. Kingsley, President; Walter R. Russell, Secretary.

Purpose and Activities: The Board functions in part as a community trust. The largest fund is that for Girard College, established by Stephen Girard and valued at \$83,428,661 at the close of 1941. Sixty-seven minor city trusts are also included, of which the largest is for Wills Hospital, and amounted to \$2,039,649 at the close of 1941. Funds administered by the Board have been established for specific purposes; grants are not made to other organizations or institutions.

Capital Assets: \$88,083,541 (as of December 31, 1941). No later figures available.

Expenditures: Calendar year 1941, \$2,078,731. Of this sum, grants from minor city trusts totaled \$345,980.

Board of Education of the Methodist Church, Student Loan Fund (1872); 810 Broadway, Nashville 2, Tenn.; Edward W. Stodghill, Director; H. W. McPherson, Executive Secretary.

Purpose and Activities: Merged funds of the Methodist Episcopal Church, Methodist Episcopal Church, South (Christian Workers Education Aid Fund), and Methodist Protestant Church are used to make loans to help Methodist young people to secure higher education. The war brought a reduction in the number of loans requested and a large increase in the repayment of loans.

Capital Assets: \$5,105,644.

Expenditures: Year ending May 31, 1944, \$120,104. Of this sum, loans totaled \$84,790.

Boettcher Foundation; c/o C. K. Boettcher, 828 Seventeenth Street, Denver 2, Colo.

Purpose and Activities: The scope of the Foundation's activity is confined to purposes within the state of Colorado. Further information declined.

Bonfils — Frederick G. Bonfils Foundation (1927); Denver Post Building, 1544 Champa Street, Denver 2, Colo.; Helen G. Bonfils, President; Anne O'Neill, Secretary.

Purpose and Activities: Information declined. See 1938 edition, American Foundations for Social Welfare.

Borden — Mary Owen Borden Memorial Foundation; 90 Worth Street, New York 13, N.Y.

Purpose and Activities: No reply to requests for information.

Boston. See Committee of the Permanent Charity Fund; White — City of Boston, George Robert White Fund.

Brez Foundation (1917); 2 Rector Street, New York 6, N.Y.; F. E. Mathez, President; Alexis C. Coudert, Secretary.

Purpose and Activities: Under the Will of John D. Brez the Foundation's income is to be expended for the use of hospitals, orphan asylums, and other charitable institutions in New York City or within a radius of 50 miles of the city, or organized for the special benefit of residents of New York City; also for the promotion and encouragement of discoveries and researches tending to the alleviation of suffering, medical and surgical purposes, and generally for the benefit of mankind. The Foundation's current interests include mental hygiene, the handicapped, child welfare, and relief.

Capital Assets: \$1,245,734.

Expenditures: Calendar year 1944, \$41,566. Of this sum, grants constituted \$39,000.

Brookings Institution (1927); 722 Jackson Place, NW., Washington 6, D.C.; Harold G. Moulton, President; Elizabeth H. Wilson, Secretary.

Purpose and Activities: The Institution is a nonprofit corporation organized for scientific and educational purposes and devoted to the public interest. Its objects as stated in the charter are "to promote, carry on, conduct, and foster scientific research, education, training and publication in the broad fields of economics, government administration, and the political and social sciences generally . . . without regard to and independently of the special interests of any group in the body politic, whether political, social or economic." The Institution, with its predecessor organizations, has studied economic and governmental problems and interpreted them to the general public. The reports of its studies are published as books or pamphlets. It furthers advanced study in the social sciences by granting fellowships to graduates of leading universities. The basic income of the Institution is derived from its endowment, the larger part of which has been given by Mr. and Mrs. Robert S. Brookings.

Capital Assets: Not stated.

Expenditures: Not stated.

Browning — Edward W. Browning Foundation; c/o Daniel Shirk, 170 Broadway, New York 7, N.Y.

Purpose and Activities: Not yet functioning.

Brush Foundation (1928); 1900 Euclid Avenue, Cleveland 15, Ohio; Virginia R. Wing, Executive Secretary.

Purpose and Activities: To effect an improvement in the quality of our population by encouraging a higher birth rate among its abler members and by discouraging reproduction by persons who have transmissible mental or serious inheritable physical defects. Present activities include studies of the growth and development of children, of the incidence of feeble-mindedness in an urban population, and of certain endocrine and other factors which affect human fertility.

Capital Assets: Not stated.

Expenditures: Not stated.

Buchanan — William Buchanan Foundation (1923); Texarkana, Tex.; Dr. Stanley J. Seeger, President; Frank S. Carroll, Secretary.

Purpose and Activities: Established by William Buchanan for the alleviation of suffering and distress. Without in any way limiting the powers of the trustees Mr. Buchanan, during his lifetime, indicated his interest in the welfare of children and his hope that the fund could be utilized in activities directed toward this end. In 1943 the Foundation made a grant of \$200,000 to the University of Texas for the purpose of furthering the health program of the University in the field of child health. In addition, the Foundation has made grants to aid in the support of local health units in Bowie County, Texas.

Capital Assets: \$2,200,000.

Expenditures: Calendar year 1944, \$54,463, of which grants amounted to \$54,040.

Buffalo Foundation (1919); 361 Delaware Avenue, Buffalo 2, N.Y.; Edward H. Letchworth, Chairman of Governing Committee; Sara Kerr, Executive Secretary.

Purpose and Activities: This community trust administers trust funds for charitable, educational, and civic purposes for the benefit primarily of the inhabitants of the City of Buffalo and County of Erie. It maintains a Bureau of Studies and Social Statistics and publishes the Directory of Social Welfare and Allied Services, Foundation Forum, and Statistical News Letter for the information of philanthropic donors, community welfare organizations, and its own distribution committee; provides a lending library pertinent to its activities; and assists in educational, recreational, public health, and social service programs.

Capital Assets: \$1,290,210.

Expenditures: Calendar year 1944, \$26,124. Of this sum, \$19,295 represented grants.

Buhl Foundation (1928); Farmers Bank Building, Pittsburgh 22, Pa.; Charles F. Lewis, Director; John N. Hepburn, Assistant Secretary.

Purpose and Activities: Founded by Henry Buhl, Jr., to stimulate in selected fields the ad-

vancement of human welfare by experiment, demonstration, and research. Principal grants have been to existing agencies or especially established agencies for promotion of nationally significant programs in the Pittsburgh district in regional economic, social, and historical research; higher education (including social work training at the graduate level); public health; and mental hygiene. The Foundation has built Chatham Village at a cost of \$1,600,000, seeking to show the commercial practicability of building for long-term investment management of large-scale garden homes communities, and to promote new and higher standards in urban "white collar" housing. The Buhl Planetarium and Institute of Popular Science, built in 1939 at a cost of \$1,100,000, has received operating grants totaling \$155,000.

Capital Assets: \$13,182,106.

Expenditures: Year ending June 30, 1944, \$90,000 in grants. Total expenditures not stated.

Bulova Foundation (1944); 630 Fifth Avenue, New York 20, N.Y.; Sanford H. Cohen, Secretary.

Purpose and Activities: Established by Arde Bulova, this Foundation may "donate or contribute to any charitable, educational, vocational, literary, scientific, or religious institution or organization in the United States or to any organized charity or welfare fund, community chest, hospital fund or foundation in addition to any college, university, or other institution of learning, or institution devoted to scientific research for the purpose of establishing and maintaining scholarships, libraries, research laboratories, or professorships, to make gifts or loans, to assist and enable young men and women to obtain college, professional, or vocational training, to give relief to indigent and deserving persons as the trustees may from time to time consider to be in special need. . . ." Recent activities have been in the fields of health, the handicapped, and education.

Capital Assets: Not stated.

Expenditures: Not stated.

Burgiss — W. W. Burgiss Charities, Inc.; Greenville, S.C.; W. W. Burgiss, Chairman of Board.

Purpose and Activities: No reply to requests for information. See 1938 edition, American Foundations for Social Welfare.

Burke — Winifred Masterson Burke Relief Foundation, Inc. (1902); 785 Mamaroneck Avenue, White Plains, N.Y.; Dr. Lewis A. Conner, President; Seymour L. Cromwell, Secretary.

Purpose and Activities: Founded by John Masterson Burke "for the relief of worthy men and women, who, notwithstanding their willingness to support themselves, have become wholly or partly unable to do so by reason of sickness or misfortune, or have been discharged from hospitals before they have regained sufficient strength to resume their employments." The Foundation maintains a convalescent home for adults at White Plains, N.Y., to which all of its income is devoted.

Capital Assets: \$5,500,000.

Expenditures: Calendar year 1944, \$190,000.

Burroughs Newsboys Foundation (1927); 10 Somerset Street, Boston 8, Mass.; Harry E. Burroughs, President; William F. Donovan, Secretary.

Purpose and Activities: Established by Harry E. Burroughs for the aid of newsboys and later extended to include all boys who work on the streets. The Foundation provides opportunities for education, stimulates thrift, and makes it possible for boys to develop latent qualities to the end that they may become useful citizens. Current emphases include a USO program, a supper program for boys of working mothers, an extensive farming program on Foundation farms at Agassiz Village, Maine, and a rehabilitation program for returned veterans.

Capital Assets: \$294,519.

Expenditures: Calendar year 1944, \$115,435.

Byram Foundation, Inc. (1938); P.O. Box 59, Pleasantville, N.Y.; DeWitt Wallace, President; Randolph E. Paul, Secretary.

Purpose and Activities: Founded by DeWitt Wallace and Lila Bell Wallace "to give financial aid to deserving and indigent individuals, corporations, unincorporated associations, and societies organized and operated exclusively for religious, charitable, scientific, literary or educational purposes."

Capital Assets: \$419,000.

Expenditures: Calendar year 1944, \$113,200.

C. R. B. Educational Foundation. See Belgian American Educational Foundation, Inc.

California Community Foundation (1915); 921 Pacific Southwest Building, 215 West 6th Street, Los Angeles 14, Calif.; William B. Munro, Chairman, Advisory Committee; Mrs. Angeline Bobbitt, Secretary.

Purpose and Activities: A community trust, for charitable and educational purposes. Major interests are in the fields of health, education, social welfare, religion, and recreation.

Capital Assets: \$1,171,173.

Expenditures: Calendar year 1944, \$27,372. Of this sum, grants totaled \$16,762.

Cambridge Foundation (1916); c/o Harvard Trust Company, Cambridge 39, Mass.; Walter F. Earle, Chairman.

Purpose and Activities: A community trust, established for such charitable purposes as the relief of poverty and distress and also such other legally charitable uses as are conducive to the mental, moral, and physical welfare of the inhabitants of Cambridge, or elsewhere if so provided by the original donor, regardless of race, color, or creed. Current emphases include the fields of health and family welfare and the awarding of scholarships.

Capital Assets: \$360,637.

Expenditures: Calendar year 1944, \$13,762. Of this sum, grants totaled \$12,881.

Campbell — John Bulow Campbell Foundation (1940); 237 Trust Company of Georgia Building, Atlanta 3, Ga.; E. Warren Moise, Chairman; Adrian C. Ford, Secretary.

Purpose and Activities: Under the Will of John Bulow Campbell it is provided that the income of the trust can be used for any charitable, religious, or educational purpose in the southeastern states and for the Presbyterian Church without limitation as to territory. The trustees are given the widest discretion in the selection of those who will receive grants. The Foundation came into existence such a short time prior to the war that no definite program has been worked out.

Capital Assets: \$7,182,547 (as of April 1, 1945).

Expenditures: Not stated.

Capper Foundation for Crippled Children (1934); Topeka, Kan.; Arthur Capper, President; J. M. Parks, Secretary.

Purpose and Activities: The purpose of the Foundation, established by Arthur Capper, is "to assist unfortunate crippled children whose parents are financially unable to provide necessary surgical and medical ministrations, so as to restore them as far as possible to normal health and physical ability to take care of themselves."

Capital Assets: \$75,652.

Expenditures: Calendar year 1944, \$8,187.

Cardinal Mundelein Foundation. See Mundelein — Cardinal Mundelein Foundation.

Carnegie Corporation of New York (1911); 522 Fifth Avenue, New York 18, N.Y.; Devereux C. Josephs, President; Robert M. Lester, Secretary.

Purpose and Activities: Founded by Andrew Carnegie "to promote the advancement and diffusion of knowledge and understanding among the people of the United States and the British Dominions and Colonies, by aiding technical schools, institutions of higher learning, libraries, scientific research, hero funds, useful publications, and by such other agencies and means as shall from time to time be found appropriate therefor." Wartime policies have included temporary support for the American Red Cross and the National War Fund. See annual reports issued each December for areas of current interest.

Capital Assets: \$166,506,401.

Expenditures: Year ending September 30, 1944, \$6,298,443. Of this sum, grants totaled \$5,890,215.

Carnegie Endowment for International Peace (1910); 700 Jackson Place, Washington 6, D.C., for Secretary's Office and Division of International Law; 405 West 117th Street, New York 27, N.Y., for Divisions of Intercourse and Education, Economics and History; John W. Davis, Acting President; George A. Finch, Secretary.

Purpose and Activities: Founded by Andrew Carnegie to promote the advancement and diffusion of knowledge and understanding of international questions among the people of the United States; to advance the cause of peace among nations; to hasten the renunciation of war as an instrument of national policy; to encourage and promote methods for the peaceful settlement of international differences and for the increase of international understanding and concord; and to aid in the development of international law and the acceptance by all nations of the principles underlying such law. During the war, work outside the Western Hemisphere was curtailed. Present emphasis is on education of the public on postwar problems and reconstruction, including the necessity of international organization.

Capital Assets: \$11,131,629.

Expenditures: Year ending June 30, 1944, \$571,858.

Carnegie Foundation for the Advancement of Teaching (1905); 522 Fifth Avenue, New York 18, N.Y.; Oliver C. Carmichael, President; Howard J. Savage, Secretary.

Purpose and Activities: Founded by Andrew Carnegie "to provide retiring pensions, without regard to race, sex, creed or color for the teachers of universities, colleges, and technical schools in the United States, the Dominion of Canada, and Newfoundland. . . . In general, to do and perform all things necessary to encourage, uphold, and dignify the profession of the teacher and the cause of higher education,

... the trustees having full power "to modify the conditions and regulations under which the work shall be carried on . . . in the manner best adapted to the conditions of the times. . . ." Besides continuous payment of retiring allowances and widows' pensions, recent emphasis has been placed upon educational studies involving use of new-type comprehensive achievement tests for admission, promotion, and educational guidance at the college and university level. During wartime, activities have been extended to make possible use of the Foundation's Graduate Record Examination at many higher institutions as a criterion for admission, achievement, and guidance with returning service personnel, and a program of measurement and guidance in important engineering schools not only in wartime training but in peacetime educational procedures. The Foundation does not grant scholarships, fellowships, or student loans.

Capital Assets: \$17,066,395.

Expenditures: Year ending June 30, 1944, \$2,102,084. Of this sum, \$1,893,923 represented retiring allowances and widows' pensions.

Carnegie Hero Fund Commission
(1904); 2307 Oliver Building, Pittsburgh 22, Pa.; Thomas S. Arbuthnot, President; C. B. Ebersol, Manager and Assistant Secretary.

Purpose and Activities: Andrew Carnegie established this Fund for the purpose of recognizing in a suitable manner heroic efforts to save human life made by those following peaceful vocations; relieving those injured in making such efforts; providing for their widows and orphans in cases where life may have been sacrificed; and aiding to some extent those who may be injured by accident in future great catastrophes or disasters.

Capital Assets: \$9,475,000.

Expenditures: Calendar year 1944, \$134,559. This entire sum was dispensed in grants.

Carnegie Institution of Washington
(1902); 1530 P Street, NW., Washington 5, D.C.; Vannevar Bush, President; Walter M. Gilbert, Executive Officer.

Purpose and Activities: Founded by Andrew Carnegie, the Institution's Articles of Incorporation declare in general "that the objects of the corporation shall be to encourage, in the broadest and most liberal manner, investigation, research, and discovery, and the application of knowledge to the improvement of mankind." An operating organization, the Institution attempts to advance fundamental research in fields not normally covered by the activities of other agencies, and to concentrate attention upon specific problems, shifting attack from time to time to meet the more pressing needs of research as they develop with increase of knowledge. Departments of research have been established in the fields of astronomy, terrestrial sciences, biological sciences, and historical research. Grants are occasionally made in support of special projects related to the Institution's program, but these have been suspended except in the interest of war work. Approximately 75 per cent of normal activity in 1944 was suspended in order that available facilities, including services of staff members, might be utilized in conduct of war research under government contracts.

Capital Assets: \$43,884,844.

Expenditures: Year ending October 31, 1944, \$1,239,196, exclusive of advances on account of war work.

Carver — George Washington Carver Foundation (1940); Tuskegee Institute, Tuskegee Institute, Ala.; Dr. R. W. Brown, Director.

Purpose and Activities: Founded by George Washington Carver "to promote, sponsor, and direct scientific research in an effort to provide a more balanced economy among farm people, to develop processes and equipment that will make possible the utilization of farm crops for industrial uses, and to develop products from those plants indigenous to the southern region. Additional objectives are to provide a place for the Negro trained in research to contribute to the scientific progress of our nation and the world, and, so that these talents will not be lost, to correlate and centralize the collective value of the physical sciences in the solution of the problems of the farm, and to

expand and perpetuate the pioneering work of Dr. Carver." Present emphasis is on the industrial utilization of farm wastes and agricultural products as a means of providing economic security for farm people. Scholarships are awarded by the Foundation.

Capital Assets: \$85,000 (approximate, as of April 1, 1945).

Expenditures: Not stated.

Chaloner Prize Foundation (1917); 64 Wall Street, New York 5, N.Y.; S. LeRoy French, Clerk.

Purpose and Activities: Established by John Armstrong Chaloner to provide scholarships to art students for the study and advancement of art, including painting and sculpture. The program was in abeyance during the war period.

Capital Assets: Not stated.

Expenditures: Not stated.

Champaign Civic Foundation (1944); 318 North Neil Street, Champaign, Ill.; Albert Eisner, Jr., President; George R. McComb, Secretary.

Purpose and Activities: The Foundation, set up by Hartwell C. Howard, is a community trust. Its purposes are civic, benevolent, educational, and charitable.

Capital Assets: \$5,900 (as of June 1, 1945).

Expenditures: Nine months ending December 31, 1944, \$86.

Charities Foundation; c/o Jakob Goldschmidt, 761 Fifth Avenue, New York 22, N.Y.

Purpose and Activities: The Foundation is inactive at the present time.

Charleston Scientific and Cultural Educational Fund (1939); 30 Broad Street, Charleston 3, S.C.; George L. Buist, Chairman, Board of Trustees; Clarence B. Schachte, Secretary.

Purpose and Activities: Founded by Charles J. Hughes for the encouragement of scientific or

cultural arts "by educating persons in scientific, cultural and artistic studies or by maintaining and financially assisting persons actually engaged in scientific or cultural or artistic work of a character that promises benefit to humanity or to result in scientific or cultural or artistic productions of merit or to increase the knowledge of mankind." Fellowships are open to any man or woman between the ages of twenty and sixty who is a native-born South Carolinian, regardless of race, creed, or condition in life. It is hoped that the recipient shall intend to be a life resident of Charleston. The Fund has been largely inactive since the start of the war.

Capital Assets: \$100,000.

Expenditures: Calendar year 1944, \$770, of which grants constituted \$500.

Chicago Community Trust (1915); 10 South La Salle Street, Chicago 3, Ill.; Edward L. Ryerson, Chairman of Executive Committee; Frank D. Loomis, Secretary and Director.

Purpose and Activities: A community trust, operating under a trust agreement to accumulate and conserve trust funds for charitable purposes, using the income in such ways as may be designated by the donors or determined by the executive committee. The funds are held in trust by various Chicago banks and trust companies. Supported by income from endowment, the Trust conducts social surveys and contributes to charitable and educational agencies. Recent activities have been in the fields of health, education, social welfare (including family welfare and relief), and recreation.

Capital Assets: \$9,000,000.

Expenditures: Calendar year 1944, \$270,000. Of this sum, \$255,000 represented grants.

Child Education Foundation (1916); 535 East 84th Street, New York 28, N.Y.; Paxton Blair, President; Anna Eva McLin, Director.

Purpose and Activities: The Foundation's purpose is to contribute to the advancement of self-instruction and co-operative plans of education which will encourage independence of

thought and stimulate initiative and community interest. It operates through four closely related units: the teacher education department, the children's home school, the advisory service, and the parents' consultation service. Grants are made only for scholarships and student loans.

Capital Assets: Not stated.

Expenditures: Not stated.

Children's Fund of Michigan (1929); 660 Frederick Street, Detroit 2, Mich.; William J. Norton, Executive Vice-President and Secretary.

Purpose and Activities: Established by James Couzens "to promote the health, welfare, happiness and development of the children of the State of Michigan primarily, and elsewhere in the world." The Fund's chief interests are in the fields of mental hygiene, public health, and recreation. Contributions have been made to agencies concerned with protecting the lives of children who have been disturbed or threatened with disturbance throughout the world because of the war.

Capital Assets: \$6,513,784.

Expenditures: Year ending April 30, 1944, \$760,638, of which grants totaled \$288,849.

Christian Education and Ministerial Relief of the Presbyterian Church in the United States, Executive Committee of (1904); 410 Urban Building, Louisville 2, Ky.; Charles B. Castner, President; Wade H. Boggs, Executive Secretary.

Purpose and Activities: These funds, which have been given by individuals and church organizations, are used to assist Presbyterian young people in defraying expenses while attending Presbyterian colleges and theological seminaries. Some loans carry the requirement that they be paid back in cash, while others are to be repaid in terms of service. The war has eliminated almost entirely the need of loans to young men.

Capital Assets: \$379,315.

Expenditures: Year ending March 31, 1944, \$8,529 was paid out in loans.

Christian Foundation (1921); Lemcke Building, Indianapolis 7, Ind.; Hilton U. Brown, President.

Purpose and Activities: No reply to requests for information.

Christian Workers Education Aid Fund. See Board of Education of the Methodist Church, Student Loan Fund.

Church Peace Union, Founded by Andrew Carnegie (1914); 70 Fifth Avenue, New York 11, N.Y.; Dr. William P. Merrill, President; Dr. Henry A. Atkinson, Secretary.

Purpose and Activities: The Church Peace Union was founded for the purpose of interesting, arousing, and organizing the world's moral forces and men of all religions in behalf of world peace. Its board of trustees is composed of representatives of the chief Protestant denominations and of the Catholic and Jewish faiths. Emphases in 1944 included programs for "Win the war — win the peace," postwar planning, and inter-faith co-operation.

Capital Assets: \$1,928,444.

Expenditures: Calendar year 1944, \$107,006. Of this sum, \$21,750 represented grants.

Clara Elizabeth Maternal Health Fund (1937); Hurley Hospital, Flint 2, Mich.; H. H. Curtice, President; S. S. Stewart, Sr., Treasurer.

Purpose and Activities: Founded by William S. Knudsen ". . . to assist the medical profession in improving maternal health in Flint and Genesee County. This objective has been approached primarily by (1) providing instruction for prospective parents, (2) co-operating with both official and non-official agencies in a broad program to promote better public understanding." The Fund's work now covers the entire area of family life education. Its educational activities include classes on marriage and the family, and sex education.

Capital Assets: 4,530 shares General Motors stock.

Expenditures: Calendar year 1944, approximately \$12,000.

Clark Foundation; 149 Broadway, New York 6, N.Y.; W. Beach Day, Director.

Purpose and Activities: Information declined.

Clemens — Marie Heye Clemens Fund, Inc.; 63 Wall Street, New York 5, N.Y.; Thomas Roberts, Treasurer.

Purpose and Activities: The formation of the Fund has not yet been completed as the estate of the founder, Mrs. Marie Heye Clemens, is still in the process of administration.

Cleveland Foundation (1914); 1338 Terminal Tower Building, Cleveland 13, Ohio; Leyton E. Carter, Director; Fred S. McConnell, Chairman of Distribution Committee.

Purpose and Activities: The Foundation, the first community trust to be set up, was established for public charitable and educational purposes for the benefit of the inhabitants of Cleveland and its vicinity. Present emphases are child care, aid to aged, education (including scholarships and student loans), aid to hospitals, service providing reading material to shut-ins, and recreation.

Capital Assets: \$8,635,167.

Expenditures: Calendar year 1944, \$279,649, of which grants amounted to \$264,169.

Coe Foundation; c/o T. J. Hartung, 3205 Chrysler Building, New York 17, N.Y.

Purpose and Activities: Not yet functioning.

Cohen — Joseph H. Cohen and Sons Foundation; 71 Fifth Avenue, New York 3, N.Y.

Purpose and Activities: No reply to requests for information.

Colorado Foundation for Research in Tuberculosis (1924); P.O. Box 161, Colorado Springs, Colo.; Dr. Gerald B. Webb, President; G. B. Hazlehurst, Secretary and Treasurer.

Purpose and Activities: Founded by Ruth D. Dangler, Gerald B. Webb, and Victor W. Hungerford to promote research in hygiene, medicine and surgery, and allied subjects and in the

nature and causes of disease and the methods of its prevention and treatment, with particular reference to tuberculosis; and to make knowledge relating to these various subjects available. The Foundation's principal work is research in tuberculosis. Owing to the war its staff has been considerably curtailed.

Capital Assets: \$175,000.

Expenditures: Year ending June 30, 1944, \$5,500.

Columbia Foundation (1940); 1601 Russ Building, San Francisco 4, Calif.; Mrs. Marjorie Elkus, Executive Director.

Purpose and Activities: "To engage in such charitable, scientific, religious, literary and/or educational activities as shall be in furtherance of the public welfare and the well-being of mankind." Grants are limited to a one-year period. Projects requiring support in excess of one year may be considered at the end of the first year period, provided the progress report submitted meets with the approval of the board. Current interests include mental hygiene, social welfare, race relations, and medical research.

Capital Assets: Not stated.

Expenditures: Year ending September 30, 1944, \$216,847. Of this sum, grants constituted \$207,611.

Columbus Foundation (1943); 400 South Front Street, Columbus 15, Ohio; Harrison M. Sayre, Director.

Purpose and Activities: The Foundation is a community trust, set up "to provide a means by which gifts and bequests for charitable, educational, and public purposes may be administered prudently by experienced financial institutions and expended wisely by persons familiar with the social needs of the community, taking into account the constantly changing conditions and needs of society."

Capital Assets: \$24,525.

Expenditures: No distribution of funds was made in 1944.

Committee of the Permanent Charity Fund Inc. (1915); 100 Franklin Street,

Boston 10, Mass.; Roger Preston, President; Arthur G. Rotch, Secretary and Treasurer.

Purpose and Activities: A community trust, established "to administer the income of the Permanent Charity Fund created and existing under an Agreement and Declaration of Trust executed Sept. 7, 1915, by Boston Safe Deposit & Trust Company." Distribution of income has been usually to existing and active charitable organizations of Boston and vicinity, but activities are not legally limited to this territory. Grants have included the fields of health, recreation, social welfare, and education, the last chiefly in the form of scholarship aid.

Capital Assets: \$5,939,371.

Expenditures: Year ending June 30, 1944, \$251,126. Of this sum, \$239,539 represented grants.

Commonwealth Fund (1918); 41 East 57th Street, New York 22, N.Y.; Barry C. Smith, General Director.

Purpose and Activities: Founded by Mrs. Stephen V. Harkness "to do something for the welfare of mankind." About two-thirds of current appropriations are for activities tending to promote or maintain physical and mental health, including in 1944 nearly \$300,000 for medical research. In medical education fellowships are offered for advanced study; provision is made for visiting instructors in medical schools; aid is given to departments of preventive medicine and psychiatry, to teaching arrangements designed to promote interplay between medicine and psychiatry, and to various forms of postgraduate instruction for men in practice. Public health activities, designed to raise standards of rural service, center in Tennessee, Mississippi, and Oklahoma. Fellowships for British graduate students and civil servants were suspended during the war, but 12 fellowships for postgraduate study of medicine and public health are awarded annually to Latin Americans. The Fund has set aside more than \$1,250,000 for war relief and other purposes related to war needs, including rehabilitation of men rejected under Selective Service or discharged from the armed forces for psychiatric disabilities. A few grants are made for more general social and educational purposes.

Capital Assets: \$42,934,644.

Expenditures: Year ending September 30, 1944, \$1,636,420. Of this sum, grants totaled \$1,431,791.

Congregational Christian Churches.
See American Missionary Association.

Connors — William J. Connors Foundation; 557 Main Street, Buffalo 3, N.Y.; Daniel J. Kenefick, President.

Purpose and Activities: No reply to requests for information. *See* 1938 edition, American Foundations for Social Welfare.

Coolidge Foundation (1941); 70 Pine Street, New York 5, N.Y.; Louis Lionni, Secretary.

Purpose and Activities: A trust for the benefit of mankind. The trustees have decided to concentrate the activities of the Foundation as much as possible on the region of Southeast Asia, necessitating preparatory work for the period following the liberation of the occupied territory.

Capital Assets: Not stated.

Expenditures: Not stated.

Cooper Foundation; Continental National Bank, Lincoln, Neb.

Purpose and Activities: No reply to requests for information.

Cornell — Katharine Cornell Foundation, Inc. (1935); 1270 Sixth Avenue, New York 20, N.Y.; Katharine Cornell, President; Gertrude Macy, Secretary.

Purpose and Activities: Established by C and M C Productions, Inc., with Katharine Cornell and others. The funds are to be used "exclusively for educational, scientific or charitable purposes, especially where these purposes apply to the theatrical profession." Contributions have been made to theatrical charities and to individuals in the theatrical profession.

Capital Assets: \$187,448.

Expenditures: Calendar year 1944, \$3,627, of which grants constituted \$3,465.

Cowles — Gardner Cowles Foundation (1934); 715 Locust Street, Des Moines 4, Iowa; Gardner Cowles, Jr., President; Florence Cowles Kruidenier, Secretary.

Purpose and Activities: Gifts of this Foundation, whose donors were Gardner Cowles and Florence C. Cowles, have been largely confined to Iowa schools and colleges for scholarship funds, endowment funds, or for general needs. The largest gifts have been made to Drake University for a men's dormitory, library, and science hall; to Grinnell College for a men's dormitory; to Simpson College for a science hall; and to Des Moines Negro Community Center for a new building.

Capital Assets: Not stated.

Expenditures: Not stated.

Crabtree — Trustees under the Will of Lotta M. Crabtree (1928); 619 Washington Street, Boston 11, Mass.; Frederic H. Chase, George A. Parker, William M. Prest, Trustees.

Purpose and Activities: Founded by Lotta M. Crabtree for charitable purposes. Funds are to be used for hospitals, musical education, dumb animals, and Christmas gifts; to provide assistance to disabled veterans of World War I, needy actors, and discharged convicts; and to establish graduates of Massachusetts College in agriculture. Current activities include the fields of health, education, social welfare, and economics.

Capital Assets: \$3,351,992.

Expenditures: Calendar year 1944, \$187,035. Of this sum, grants totaled \$9,120.

Cranbrook Foundation (1927); Bloomfield Hills, Mich.; George G. Booth, Chairman; Cecil Billington, Secretary.

Purpose and Activities: Established by George G. Booth "to add to and strengthen the education and cultural facilities within the State of Michigan."

Capital Assets: \$6,658,000.

Expenditures: Year ending June 30, 1944, \$181,000, of which sum grants constituted \$132,500.

Crawford Student Loan Fund (1924); c/o W. D. Hinson, United States National Bank, Portland 8, Ore.

Purpose and Activities: No reply to requests for information.

Culpeper — Charles E. Culpeper Foundation, Inc. (1940); 1 East 42d Street, New York 17, N.Y.; Mrs. George W. Sperl, President.

Purpose and Activities: At the date of this inquiry, this Foundation had not yet started to operate.

Daly — Bernard Daly Educational Fund (1922); Lakeview, Ore.; B. K. Snyder, Chairman.

Purpose and Activities: No reply to requests for information.

Danforth Foundation (1927); 835 South 8th Street, St. Louis 2, Mo.; William H. Danforth, President; Donald Danforth, Secretary.

Purpose and Activities: Founded by William Danforth "for purely charitable, educational, and religious purposes, and to promote the well-being of mankind throughout the United States." Current interests have been in the field of religion and the awarding of scholarships.

Capital Assets: Not stated.

Expenditures: Not stated.

Danks — Benjamin Hadley Danks Foundation; c/o H. J. Muff, Irving Trust Company, 1 Wall Street, New York 5, N.Y.

Purpose and Activities: At the date of this inquiry, the Foundation had not begun to function. Under the terms of the Will of Roy Lyndon Danks his widow is entitled to all of the income from the residuary estate for life. At her death the income is to be disbursed by the trustee (Irving Trust Company) in the form of annual awards to individuals who qualify as the best playwright, musical composer, and author of the best literary work, book, or novel published in the United States each year. In the case of playwrights, only first plays will be considered.

Danziger¹ — Abraham L. Danziger Trust; 22 William Street, New York 5, N.Y.; City Bank Farmers Trust Company, Trustee.

Purpose and Activities: To supply surgical appliances, trusses, abdominal belts, braces, crutches, etc., to needy patients through the social service departments of such charitable public hospitals, maintained in whole or in part by the City of New York, as the trustee may allocate.

Capital Assets: \$325,000.

Expenditures: Average annual grants to hospitals \$8,500.

Dayton Foundation (1918); 700 Nicollet Avenue, Minneapolis 2, Minn.; G. Nelson Dayton, President.

Purpose and Activities: This organization (not to be confused with the community trust of the same name in Dayton, Ohio) is a family foundation established by Mr. and Mrs. George D. Dayton. Its income is donated to local and religious organizations.

Capital Assets: Not stated.

Expenditures: Approximately \$80,000 per year.

Dayton Foundation (1921); 121 West Second Street, Dayton 2, Ohio; Don D. Battelle, Director.

Purpose and Activities: A community trust, established by John H. Patterson and others for the purpose of assisting public charitable, benevolent, or educational institutions; improving living and working conditions; and promoting care of the sick and aged, public recreation, social and domestic hygiene, and scientific research. The Foundation's current interest is child welfare.

Capital Assets: \$253,626.

Expenditures: Calendar year 1944, \$7,959. Of this sum, grants constituted \$6,165.

Dazian Foundation for Medical Research (1939); 142 West 44th Street, New York 18, N.Y.; Dr. Emanuel Libman, President; Dr. Edward Stern, Secretary.

Purpose and Activities: Founded by Henry Dazian, this organization gives aid to graduates in medicine for advanced education along special lines, and makes grants-in-aid to institutions for special pieces of research. At present as much income as possible is being accumulated to aid returning medical officers.

Capital Assets: \$1,300,000.

Expenditures: Not stated.

Debs Memorial Radio Fund, Inc. (1928); 117 West 46th Street, New York 19, N.Y.; Adolph Held, President; Benjamin Grabiner, Secretary.

Purpose and Activities: The Fund was created as a memorial to Eugene Victor Debs, its purpose being to maintain a free and open forum for the discussion of political, social, economic, and other questions. It is a stock corporation, with stock held by 25 trustees. No dividends are paid to stockholders; any surplus is used for improving radio facilities. Commercial broadcasts during a part of the Fund's radio time are the source of income. Educational, social, and economic programs are broadcast during the evening hours without charge and are not sponsored.

Capital Assets: \$535,000.

Expenditures: Calendar year 1944, \$228,000.

de Hirsch — Baron de Hirsch Fund, Inc. (1890); 386 Fourth Avenue, New York 16, N.Y.; George W. Naumburg, President; George Bookstaver, Managing Director.

Purpose and Activities: Founded by the Baron and Baroness de Hirsch, this Fund is devoted to the education and relief of Hebrew immigrants from Europe, chiefly from Russia and Roumania, and the education and relief of the children of such immigrants. Its purposes include training of immigrants and their children in a handicraft; contributing to their support while learning; instruction in the English language, in the duties and obligations of life and citizenship in the United States, and establishment and subvention of schools, workshops, and other suitable agencies for such instruction; instruction in agricultural work and

¹ Data received too late for statistical treatment.

improved methods of farming, and loans to agriculturists; co-operation with established agencies furnishing aid, relief, and education to applicants within the classes designated; and aiding individuals and families while awaiting work and while on their way to, and when settled in, new homes in the United States. At present the Fund subsidizes the Jewish Agricultural Society, whose purpose is to encourage and advance farming by Jews in the United States, and other agencies doing Americanization and citizenship work.

Capital Assets: \$3,669,398.

Expenditures: Calendar year 1944, \$112,167. Of this sum, \$83,885 represented grants.

Delaware School Foundation; c/o Gerald Montaigne, 4116 DuPont Building, Wilmington 98, Del.

Purpose and Activities: No reply to requests for information.

Denver Foundation (1925); 630 Symes Building, Denver, Colo.; Leroy McWhinney, Secretary, Trustees Committee.

Purpose and Activities: No reply to requests for information.

Detroit Community Trust (1915); c/o Detroit Trust Company, 201 West Fort Street, Detroit 31, Mich.; Ralph Stone, Secretary.

Purpose and Activities: The purposes of this community trust are as follows: "For assisting charitable and educational institutions; for promoting education; for scientific research; for care of the sick, aged or helpless; for the care of children; for the betterment of living and working conditions; for recreation for all classes, and for such other public, educational, charitable and benevolent purposes as will best make for the mental, moral and physical improvement of the inhabitants of the City of Detroit, as now or hereafter constituted, regardless of race, color or religion." Current interests include the handicapped, child welfare, and recreation.

Capital Assets: \$328,230.

Expenditures: Calendar year 1944, \$6,924.

Dietrich Foundation, Inc.; Delaware Trust Building, Wilmington, Del.; W. W. Cashour, Secretary.

Purpose and Activities: Information declined.

Diffenbaugh — Harry J. Diffenbaugh Fund for Deserving Students (1932); c/o First National Bank of Kansas City, Kansas City 10, Mo.; Edgar O. Bragg and the Bank, Trustees.

Purpose and Activities: The Will of Mr. Diffenbaugh directs that the trustees shall make loans to "worthy, deserving, and needy" students (who must be residents of Missouri) and provides that no loan exceeding the sum of \$500 shall be made to any one student in any one school year. Loans are limited to students attending the University of Kansas, Baker University (Baldwin, Kansas), and University of Illinois.

Capital Assets: \$274,353.

Expenditures: Calendar year 1944, \$14,781 in student loans.

Dillon — Douglas Dillon Fund; c/o C. Douglas Dillon, 28 Nassau Street, New York 5, N.Y.

Purpose and Activities: No reply to requests for information.

Dodge — Cleveland H. Dodge Foundation, Inc. (1917); 40 Wall Street, New York 5, N.Y.; Cleveland E. Dodge, President; Richard C. Van Varick, Secretary.

Purpose and Activities: The policy of this Foundation is to continue support to certain charitable and educational organizations in which Cleveland H. Dodge, its founder, was particularly interested during his lifetime.

Capital Assets: \$2,917,526.

Expenditures: Calendar year 1944, \$147,036.

Duke Endowment (1924); 30 Rockefeller Plaza, New York 20, N.Y.; George G. Allen, Chairman; Alex. H. Sands, Jr., Secretary.

Purpose and Activities: Established by James B. Duke "to make provision in some measure for the needs of mankind along physical, mental, and spiritual lines," this foundation is largely restricted in operation to North and South Carolina. Distribution of income is detailed in the Indenture. The first 20 per cent must be accumulated, until the accumulation reaches \$40,000,000, the approximate amount of the original gift. Of the distributable income, 32 per cent is assigned to Duke University, 14 per cent to other named colleges, 32 per cent to hospitals, 10 per cent to institutions for orphans or half-orphans, 10 per cent for building and operating churches, 2 per cent for ministerial pensions.

Capital Assets: Not stated.

Expenditures: Not stated.

Dula — Caleb C. and Julia W. Dula Educational and Charitable Foundation; c/o Walter E. Dunnington, Dunnington, Bartholow and Miller, 1 Wall Street, New York 5, N.Y.

Purpose and Activities: Information declined.

Duluth Community Trust (1943); 410 Moore Welfare Building, Duluth 2, Minn.; Fred W. Buck, President; Arthur B. Miller, Secretary.

Purpose and Activities: A community trust, set up "to aid and assist charitable corporations, associations, or agencies engaged in furthering educational, benevolent, and charitable purposes, including hospitals, orphanages, homes for the aged and disabled, the relief of the poor, family welfare agencies, and educational and character building agencies."

Capital Assets: \$17,181.

Expenditures: Calendar year 1944, \$144.

Durham Foundation (1940); P.O. Box 931, Durham, N.C.; Frank D. Bozarth, Director.

Purpose and Activities: A community trust, organized for the permanent administration of funds placed in trust for public, educational, or charitable purposes. To date only one gift has been received by the Foundation, namely the

"Hillendale Golf Course Trust under the Durham Foundation," and its activities have been limited to the field of athletics (golf, tennis, etc.) with use of facilities restricted to whites.

Capital Assets: \$53,339.

Expenditures: Not stated.

Earhart Foundation; 2746 Penobscot Building, Detroit, Mich.; James A. Kennedy, Secretary.

Purpose and Activities: No reply to requests for information.

Economic and Business Foundation, Inc. (1940); New Wilmington, Pa.; Capt. William McKee, President; E. Perry Beatty, Secretary.

Purpose and Activities: Established by a group of founders to conduct, sponsor, and promote education and research in economics, business, finance, political science, sociology, government, and all allied fields of knowledge and activity by all effective means and methods. The Foundation has been active chiefly in the fields of education (scholarships) and social welfare. Other interests include workers, wages, and conditions of employment; government and public administration; and international relations.

Capital Assets: \$40,017.

Expenditures: Year ending June 30, 1945, \$23,809.

Educational Aid Fund, Massachusetts State Grange (1911); 49 Myrtle Terrace, Winchester, Mass.; Harry E. Gardner, Secretary.

Purpose and Activities: "The Educational Aid Fund was created to aid worthy young Grange men and women to secure a higher education," with the latter term defined as schooling beyond the high-school level which fits a person for his life's work.

Capital Assets: \$149,090.

Expenditures: Year ending September 30, 1944, \$4,101. Of this sum \$2,303 represented loans and scholarships.

Ehrmann — Herman A. and Amelia S. Ehrmann Foundation (1943); Room 1500, 29 Broadway, New York 6, N.Y.; George F. Sauer, President; William E. Friedman, Secretary.

Purpose and Activities: Established by Mrs. Amelia S. Ehrmann for "the benefit of indigent, abandoned, neglected or handicapped children without regard to race or creed."

Capital Assets: \$250,000.

Expenditures: For the last six months of the calendar year 1944, \$12,168. Of this sum, grants totaled \$11,140.

Eisner and Lubin Foundation; c/o Joseph I. Lubin, 521 Fifth Avenue, New York 17, N.Y.

Purpose and Activities: No reply to requests for information.

El Pomar Foundation (1937); Broadmoor Hotel, Colorado Springs, Colo.; Mrs. Julie V. L. Penrose, President; John A. Caruthers, Secretary.

Purpose and Activities: Founded by Spencer Penrose for the purpose of contributing to charitable, educational, and religious organizations within the state of Colorado. The Foundation is currently active in the fields of health, education, and religion.

Capital Assets: \$144,973.

Expenditures: Calendar year 1944, \$349,166, of which grants constituted \$315,789.

Elks National Foundation (1928); 16 Court Street, Boston 8, Mass.; John F. Malley, Chairman, Board of Trustees; Floyd E. Thompson, Secretary.

Purpose and Activities: The Foundation became an institution of the Benevolent and Protective Order of Elks by virtue of the constitutional amendment adopted by the Grand Lodge in 1928. Its purpose is to foster, promote, and assist in financing the welfare activities of the Order, primarily those carried on by groups of subordinate lodges. Current emphases include work for the handicapped (crippled children and tuberculous patients) and the awarding of scholarships.

Capital Assets: \$879,826.

Expenditures: Year ending May 31, 1944, \$18,100, all of which was distributed as grants.

Emerson — Fred L. Emerson Foundation, Inc. (1932); 96 Genesee Street, Auburn, N.Y.; Fred L. Emerson, President; W. C. Hooper, Secretary.

Purpose and Activities: This Foundation, established by Fred L. Emerson, may apply income or principal within the United States and its possessions for exclusively public purposes to "any charitable, benevolent, religious, scientific, literary, or educational organizations and/or associations, for the general uses and purposes thereof, for fellowships, memberships, or scholarships therein, or for the endowment of their activities."

Capital Assets: \$2,606,120.

Expenditures: Calendar year 1944, \$101,090.

Emery — Thomas J. Emery Memorial; 2766 Baker Place, Cincinnati 6, Ohio; Charles J. Livingood, President.

Purpose and Activities: No reply to requests for information. See 1938 edition, American Foundations for Social Welfare.

Emigre Charitable Fund, Inc. (1934); 570 Lexington Avenue, New York 21, N.Y.; Charles J. Liebman, President.

Purpose and Activities: No reply to requests for information.

Esco Fund Committee, Inc.; c/o Mrs. Frank Cohen, 521 Fifth Avenue, New York 17, N.Y.

Purpose and Activities: Information declined.

Falk — Maurice and Laura Falk Foundation (1929); Farmers Bank Building, Pittsburgh 22, Pa.; J. Steele Gow, Executive Director; I. A. Simon, Secretary, Board of Managers.

Purpose and Activities: Established by Maurice Falk, the Articles of Agreement creating the Foundation state its general purpose as "the encouragement, improvement and betterment of mankind." By decision of its board of managers, the Falk Foundation attempts to fulfill this general purpose by making grants

to economic research organizations in support of studies of specific problems basically affecting the development of the American economy. The majority of the economic research studies now being financed deal primarily with problems of demobilization and economic reconstruction after the war. As a result of wartime conditions, the Foundation is currently making a few out-of-program grants to organizations like the United War Fund and the American Red Cross, but such grants do not indicate an intention to support social agencies after the war.

Capital Assets: \$5,117,819.

Expenditures: Calendar year 1944, \$362,421. Of this sum, grants represented \$332,500.

Farm Foundation (1933); 600 South Michigan Avenue, Chicago 5, Ill.; Henry C. Taylor, Managing Director; Joseph Ackerman, Associate Managing Director and Secretary.

Purpose and Activities: Established by 22 founders to promote the general welfare of the rural population of the United States through the encouragement of co-operative effort and community organization as a means for improving the economic, social, educational, and cultural conditions of rural life; and through the stimulation of research and experimental work for the study of any economic, social, educational, and scientific problem of importance to any substantial portion of the rural population of the country. Current activities include the fields of health (medical care and health services for rural people); rural education, including scholarships; economics (land tenure, including tenancy, land ownership, and the family farm); and religion, particularly the economic training of rural ministers.

Capital Assets: \$1,543,828.

Expenditures: Year ending April 30, 1944, \$65,909. Of this sum, grants totaled \$24,900.

Feild Co-operative Association, Inc. (1919); 406 Lamar Life Building, Jackson 2, Miss.; Bernard B. Jones, President; S. Frances Sale, Secretary.

Purpose and Activities: A family foundation established by the four Jones brothers "to aid

and assist boys and girls in obtaining an education; to supply hospital, medical, and surgical attention and treatment for the sick and afflicted; to aid and assist the aged, indigent, and infirm; to aid and assist widows and orphans; to encourage, aid, assist or contribute towards the support of any benevolence or charity; to aid, assist, and encourage and contribute towards the support of any educational or scientific undertaking. . . ." Chief activities include student loans, aid to the handicapped, and general relief.

Capital Assets: \$1,527,292.

Expenditures: Calendar year 1944, \$158,376.

Feldman Foundation, Inc. (1943); 206 Alabama Avenue, Brooklyn 7, N.Y.; Max H. Feldman, President.

Purpose and Activities: This is a family organization set up to develop in the members of the Foundation and their children a greater consciousness of their social responsibilities. Contributions are made to educational, social welfare, and wartime agencies.

Capital Assets: Not stated.

Expenditures: Not stated.

Fels — Joseph Fels Foundation (1925); 2 West 86th Street, New York 24, N.Y.; Mrs. Joseph Fels, President.

Purpose and Activities: No reply to requests for information.

Fels — Samuel S. Fels Fund (1935); 1315 Walnut Street, Philadelphia 7, Pa.; Samuel S. Fels, President; Frederick P. Gruenberg, Secretary-Treasurer.

Purpose and Activities: Founded by Samuel S. Fels, the Fund has for its purpose the promotion of research into the causes of diseases, the study of matters pertaining to scientific diet and the dissemination of knowledge thereupon, and enlarged understanding of behavior by means of prenatal and postnatal studies, the prevention and cure of feeble-mindedness and mental disorders, the prevention of crime, and the training of youth for good citizenship.

Capital Assets: Not stated.

Expenditures: Not stated.

Field Foundation, Inc. (1940); 250 Park Avenue, New York 17, N.Y., and 135 South La Salle Street, Chicago 3, Ill.; Marshall Field, President; Maxwell Hahn, Executive Vice-President.

Purpose and Activities: Established by Marshall Field exclusively for charitable, scientific, and educational purposes. Present areas of interest include education, social welfare, child welfare, race relations, and a study of scientific public-opinion polling.

Capital Assets: Not stated.

Expenditures: Year ending September 30, 1944, \$348,442, including awards. Of this total, \$330,787 represented grants.

Filene — Edward A. Filene Good Will Fund, Inc. (1938); 31 Milk Street, Boston 9, Mass.; Percy S. Brown, Executive Director.

Purpose and Activities: The Fund, established by Edward A. Filene and previously active in the field of consumer co-operative education, is now studying problems of future policy and desires to make no present statement.

Capital Assets: \$2,342,000.

Expenditures: Calendar year 1944, \$97,000. Of this sum, \$60,500 represented grants.

Filene — Lincoln and Therese Filene Foundation, Inc. (1937); c/o Nutter, McClennen and Fish, 220 Devonshire Street, Boston 10, Mass.; Lincoln Filene, President; Jacob Kaplan, Secretary.

Purpose and Activities: Founded by Lincoln Filene for charitable, scientific, and educational purposes, including particularly the scientific investigation of the causes of economic distress. No part of the property of the corporation shall at any time be used for the purpose of carrying on propaganda or otherwise attempting to influence legislation.

Capital Assets: \$300,000 (as of July, 1945).

Expenditures: Approximately \$13,000 annually. Of this sum, grants total approximately \$3,000.

Finney-Howell Research Foundation, Inc. (1937); 1211 Cathedral Street, Baltimore 1, Md.; Dr. Florence R. Sabin, President; Dr. William A. Fisher, Secretary-Treasurer.

Purpose and Activities: Founded by Dr. George Walker for the purposes of research work into the cause or causes and the treatment of cancer.

Capital Assets: \$187,057.

Expenditures: Calendar year 1944, \$13,115. Of this amount, grants totaled \$9,917.

Fischel — Harry Fischel Foundation; 276 Fifth Avenue, New York 1, N.Y.

Purpose and Activities: No reply to requests for information.

Fitzgerald — Thomas Fitzgerald Fund. See Franklin Foundation.

Flagler — Alice Mandelick Flagler Foundation (1923); 48 Wall Street, New York 5, N.Y.; William Nelson Cromwell, President; Mrs. H. Y. Kerr, Secretary.

Purpose and Activities: The Foundation's purposes are to relieve poverty, sickness, and infirmity and to eradicate their causes; and, more particularly, to encourage the training of nurses and to promote their comfort and welfare. As yet no substantial funds have been received by the Foundation, but when such funds are available they will be applied in accordance with the above purposes.

Capital Assets: Not stated.

Expenditures: Not stated.

Fleischmann — Charles Fleischmann Endowment (1926); c/o Provident Savings Bank and Trust Company, 7th and Vine Streets, Cincinnati 19, Ohio.

Purpose and Activities: No reply to requests for information.

Ford Foundation (1936); 3000 Schaefer Road, Dearborn, Mich.; Henry Ford II, President; Frank Campsall, Secretary.

Purpose and Activities: The donors of this fund are Henry Ford and Edsel B. Ford. It is organized "to receive and administer funds for scientific, educational, and charitable purposes, all for the public welfare. . . ."

Capital Assets: Approximately \$109,000,000.

Expenditures: Not stated.

Foreign Service Educational Foundation (1943); 1906 Florida Avenue, NW., Washington 9, D.C.; Dr. Halford L. Hoskins, Director; Helen P. Emmet, Secretary.

Purpose and Activities: Established by a group of government officials, educators, and businessmen "to promote . . . the education and training of persons in the fields of government, business, international economic relations, international law, and such related fields as may fit them for better service in the foreign interest of this country at home or abroad."

Capital Assets: Not stated.

Expenditures: Year ending June 30, 1945, \$138,618 (estimated), of which grants totaled \$117,250.

Forstmann — Carl Forstmann Memorial Foundation, Inc. (1922); 2 Barbour Avenue, Passaic, N.J.; Curt E. Forstmann, President; Minnie W. Johnson, Secretary.

Purpose and Activities: Established by Julius Forstmann, the Foundation engages in various educational activities, including the granting of loans to college students residing in the immediate area of northern New Jersey, the maintenance of an adult night school for the employes of the Forstmann Woolen Company and their immediate families, the granting of scholarships to graduates of local high schools, co-operation with Rutgers University in the running of extension courses, and assisting in educational work for the blind. The granting of loans to college students was in effect suspended during the war period.

Capital Assets: Not stated.

Expenditures: Not stated.

Foster Foundation (1920); Box 822, Huntington 12, W.Va.; Robert L. Archer, Secretary and Treasurer.

Purpose and Activities: Established by Bradley W. Foster, the Foster Foundation's sole present interest is the construction, operation, and maintenance of a home for old ladies. Student loans, previously included in the program, have been discontinued.

Capital Assets: \$948,669.

Expenditures: Calendar year 1944, \$39,442.

Foundation for Narcotics Research; 68 Main Street, Madison, N.J.

Purpose and Activities: No reply to requests for information.

Foundation for Scientific Research; 124 South Vermont Street, Los Angeles 4, Calif.

Purpose and Activities: No reply to requests for information.

Franklin Foundation (1908); Berkeley and Appleton Streets, Boston 16, Mass.; B. K. Thorogood, Executive Director of Franklin Technical Institute; Reverend Charles E. Park, Secretary.

Purpose and Activities: The Franklin Foundation is now incorporated as a department of the City of Boston, but is an entirely independent organization without political appointees. The Foundation originated from the thousand pounds sterling (\$5,000) bequeathed by Benjamin Franklin to the Town of Boston for "young married artificers," which became inoperative after a few years. In further accord with the Will, two funds were then set up, one to accumulate for 100 years, the other for 200 years. Income from the first part constructed and equipped the Franklin Technical Institute, begun in 1906, at cash expenditure of \$438,493. The second part of the fund is still accumulating, to be divided in 1991 between the "Town of Boston and the Government of the State." The Franklin Foundation also administers, as endowment for the Institute, a fund contributed by Andrew Carnegie in 1904 to match Part I of the Franklin Fund, the Storrow Gift,

and the Thomas Fitzgerald Fund. Total income presently available is restricted to operation of the Franklin Technical Institute.

Capital Assets: \$1,459,874.

Expenditures: Year ending June 30, 1944, \$180,430.

Frick — Henry C. Frick Educational Commission (1910); 487 Union Trust Building, Pittsburgh 19, Pa.; Joseph Buffington, President; George W. Gerwig, Secretary.

Purpose and Activities: Henry Clay Frick established this fund "to be used in connection with the public schools and for the improvement of work done therein," limited to Pittsburgh and possibly Allegheny County. Scholarships for teachers, special lectures for students in the Pittsburgh high schools, and summer courses in social service for teachers are the major activities.

Capital Assets: \$2,469,317.

Expenditures: Calendar year 1944, \$52,759. Of this sum, \$29,186 represented grants.

Friendship Fund, Inc. (1918); 522 Fifth Avenue, New York 18, N.Y.; John O. Crane, President; Lawrason Riggs, Secretary-Treasurer.

Purpose and Activities: Objects of this corporation, founded by Charles R. Crane, are "to secure, establish and care for a fund or funds and expend the income and principal thereof in promotion of the welfare of humanity." Recent activities have been in the fields of education, international relations, and social welfare, including relief, with substantial wartime contributions to the National War Fund and the American Red Cross.

Capital Assets: \$324,669.

Expenditures: Year ending June 30, 1944, \$8,870. Of this sum, \$7,525 represented grants.

Fuld — Helene Fuld Health Foundation (1935); 8 Baldwin Avenue, Jersey City 4, N.J.; Leonhard Felix Fuld, President; Florentine M. Fuld, Secretary.

Purpose and Activities: The purpose of this corporation, the donors of which were Leonhard Felix Fuld and Florentine M. Fuld, is the relief of poverty, suffering, sickness, and distress, and particularly the temporary relief of unobtrusive suffering endured by industrious and worthy persons. The entire income is at present being devoted to the improvement of health of student nurses.

Capital Assets: Not stated.

Expenditures: Not stated.

Fuller — Anna Fuller Fund (1931); 205 Church Street, New Haven 8, Conn.; The Union and New Haven Trust Company, Trustee; William M. Maltbie, Special Trustee.

Purpose and Activities: Created by the Will of Egbert C. Fuller in memory of his wife who died of cancer, this Fund is enjoined "to alleviate suffering from disease, through: (a) research as to its cause, treatment and care; (b) the education of the Public as to its prevention and treatment; and (c) the actual treatment of persons suffering from the disease. My chief interest is in the alleviation of suffering from cancer, and no part of the income of said Fund may be used for any other purpose unless and until conditions have so changed that there is no further need for the expenditure of funds for that purpose. . . . I authorize an award or awards to such person or persons as shall at any time within successive periods of five years each, make a real and outstanding contribution to knowledge on the subject of cause, care, prevention, or cure, of cancer. Such award or awards shall not, in any five year period, exceed the sum of \$25,000."

Capital Assets: \$628,116.

Expenditures: Year ending March 5, 1944, total not stated, but grants were approximately \$25,000.

Fur Trade Foundation (1924); 224 West 30th Street, New York 1, N.Y.; Alex A. Bernstein, President; Simon J. Steiner, Secretary and Executive Director.

Purpose and Activities: Founded by members of the fur trade to assist men and women of

the white collar group in the fur business who are in want or who need to be rehabilitated. The recipients of grants must have been engaged in the fur business for at least three years.

Capital Assets: \$196,484.

Expenditures: Calendar year 1944, \$36,400. Of this sum, grants totaled \$29,770.

Future Farmers of America Foundation, Inc. (1944); 3227 Vista Street, NE., Washington 18, D.C.; W. T. Spanton, President; A. W. Tenney, Secretary.

Purpose and Activities: To promote educational activities in such manner as in the judgment of the board of trustees will stimulate and promote the best interests of students and former students of vocational education in agriculture on a local, state, or national basis.

Capital Assets: \$60,484.

Expenditures: Nine-month period ending December 31, 1944, \$916.

Gaisman Foundation, Inc.; Hartsdale, N.Y.; Herbert Roth, Treasurer.

Purpose and Activities: Information declined.

Gannett — Frank E. Gannett Newspaper Foundation, Inc. (1935); 55 Exchange Street, Rochester 4, N.Y.; Frank E. Gannett, President; Herbert W. Cruickshank, Secretary.

Purpose and Activities: Founded by Frank E. Gannett to devote its resources exclusively to public charitable, educational, and general philanthropic uses and purposes, including, without limitation upon the foregoing purposes, the improvement, development, care, and general furtherance of the health, welfare, and well-being of the inhabitants of the communities in which newspapers owned, controlled, managed, or operated by Gannett Co., Inc., or any successor organization, shall be then published and generally circulated.

Capital Assets: \$3,900,000.

Expenditures: Calendar year 1944, \$16,500, all in grants.

General Education Board (1902); 49 West 49th Street, New York 20, N.Y.; Raymond B. Fosdick, President; William W. Brierley, Secretary.

Purpose and Activities: Founded by John D. Rockefeller. The general object of the Board is the promotion of education within the United States of America, without distinction of race, sex, or creed. In pursuit of this object the Board has expended the income and the greater part of the principal of its funds in assistance of educational institutions, agencies, and projects. The decrease in available funds has made necessary a progressive curtailment in the Board's activities, and at present its program is limited largely, although not exclusively, to the educational needs of the southern states. Under the Board's current program the following areas receive chief consideration: (1) the fuller development of the economic and social resources of the South, both agricultural and industrial, through education and research in the fields of the social and the natural sciences, and the promotion of programs in human nutrition, forestry, and rural social and economic fields; (2) the development of a few college and university centers, with particular attention to the training of personnel, the improvement of library services, and the encouragement of co-operation among groups of institutions favorably located to meet regional needs; (3) improvement of elementary and secondary education.

Capital Assets: Total unappropriated principal fund \$16,103,357.

Expenditures: Calendar year 1944, \$7,314,045. Of this sum, grants constituted \$7,114,486.

General Welfare Fund; 30 Rockefeller Plaza, New York 20, N.Y.; Alfred K. Stern, Trustee.

Purpose and Activities: No reply to requests for information.

George — Henry George Foundation; 808 Keystone Building, Pittsburgh 22, Pa.; Percy Williams, Secretary.

Purpose and Activities: No reply to requests for information.

Georgia Warm Springs Foundation (1927); 120 Broadway, New York 5, N.Y.; Basil O'Connor, Chairman of Executive Committee; William F. Snyder, Secretary.

Purpose and Activities: To maintain a sanitarium and hospital at Warm Springs, Georgia, and to stimulate and further the work being done anywhere in the field of infantile paralysis, including the advancement and diffusion of knowledge concerning such work and the co-ordination and correlation of the efforts of all those engaged therein. Beds are reserved for Army, Navy, and Marine personnel who become victims of infantile paralysis.

Capital Assets: \$1,927,631.

Expenditures: Year ending September 30, 1944, \$501,247.

Gibson — Addison H. Gibson Foundation (1938); 1702 Commonwealth Building, Pittsburgh 22, Pa.; Earl F. Reed and Commonwealth Trust Company of Pittsburgh, Trustees; Emilie Roseburgh, Executive Secretary.

Purpose and Activities: Founded by the Addison H. Gibson Estate. The medical fund, consisting of one-half the income of the Foundation, is used to provide medical attention or hospital facilities for persons in the Pittsburgh vicinity who are in need of such assistance. Through the student loan fund loans are made to young men who are residents of western Pennsylvania and who have completed two years of college or university training.

Capital Assets: Not stated.

Expenditures: Not stated.

Gimbel — Richard Gimbel Foundation for Literary Research; 530 North 7th Street, Philadelphia 23, Pa.; Richard Gimbel, President.

Purpose and Activities: No reply to requests for information.

Girard Estate Residuary Fund. See Board of Directors of City Trusts, City of Philadelphia.

Glens Falls Foundation (1939); c/o First National Bank of Glens Falls, 157 Glen Street, Glens Falls, N.Y.; J. Edward Singleton, Chairman of Distribution Committee; Blake W. Francis, Secretary.

Purpose and Activities: A community trust, composed of the Pruyn Fund, in memory of Samuel and Eliza J. Pruyn, and several small gifts donated by various individuals. These latter are not earmarked for any specific purpose, but the Pruyn Fund is for the care of patients in the Glens Falls Hospital who are accustomed to financial self-reliance but at the time of their need are unable to provide for it.

Capital Assets: \$52,686.

Expenditures: Calendar year 1944, \$468. Of this sum, grants constituted \$380.

Golden Fund; c/o John Golden, St. James Theatre Building, 246 West 44th Street, New York 18, N.Y.

Purpose and Activities: No reply to requests for information.

Golding — Joseph Golding Foundation; 320 Central Park West, New York 25, N.Y.

Purpose and Activities: No reply to requests for information.

Good Will Fund. See Filene — Edward A. Filene Good Will Fund, Inc.

Goodman — Abraham and Mollie Goodman Foundation; 200 Varick Street, New York 13, N.Y.

Purpose and Activities: No reply to requests for information.

Goodman — Jacob and Libby Goodman Foundation; 200 Varick Street, New York 13, N.Y.

Purpose and Activities: No reply to requests for information.

Gottesman — D. S. and R. H. Gottesman Foundation; 22 East 40th Street, New York 16, N.Y.

Purpose and Activities: No reply to requests for information.

Gottesman Tree of Life Foundation, Inc.; 122 East 42d Street, New York 17, N.Y.

Purpose and Activities: No reply to requests for information.

Gottsche — William H. and Carrie Gottsche Foundation; Rock Springs National Bank, Rock Springs, Wyo.

Purpose and Activities: The Foundation is not yet organized, as the Will of Mrs. Gottsche has not been completely probated. Its purpose is to construct and maintain a hospital at Thermopolis for infantile paralysis victims.

Capital Assets: \$500,000 (estimated).

Gould — Edwin Gould Foundation for Children (1923); 422 West 58th Street, New York 19, N.Y.; Charles D. Shradly, President; Schuyler M. Meyer, Secretary.

Purpose and Activities: Founded by Edwin Gould for the purpose of "receiving and maintaining a fund or funds and applying the income and principal thereof to promote the welfare of children in the State of New York and elsewhere throughout the United States of America and to promote and improve social and living conditions in the United States of America." The Foundation maintains its own hospital and grammar school. Current emphases include child welfare, family welfare, religion, economics, and race relations.

Capital Assets: Not stated.

Expenditures: Not stated.

Grand Rapids Foundation (1922); 201 Michigan Trust Building, Grand Rapids 2, Mich.; M. R. Bissell, Jr., Chairman; H. B. Wagner, Secretary.

Purpose and Activities: A community trust, operating under an agreement "that the income be disbursed for such charitable and educational uses exclusively as will, in its judgment, promote the welfare of persons or institutions now or hereafter residing or situated in Grand Rapids, Michigan, or the vicinity thereof." Recent contributions have been largely in the fields of social welfare and

health, with more than half of 1944 expenditures for the Kent County War Chest.

Capital Assets: \$207,800 (not including about \$290,000 of deferred funds, subject to life uses or other encumbrance).

Expenditures: Year ending June 30, 1944, \$6,528, all in grants.

Grant Foundation, Inc. (1936); 1441 Broadway, New York 18, N.Y.; William T. Grant, President; Adele W. Morrison, Secretary.

Purpose and Activities: Founded by William T. Grant "to assist in helping people or peoples to live more contentedly and peacefully and well in body and mind through a better knowledge of how to use and enjoy all the good things that the world has to offer them." The Foundation's chief interest has been in social adjustment and research directed toward better understanding of the individual, involving disciplines of medicine, physiology, psychology, psychiatry, anthropology, and socio-economic data.

Capital Assets: Not stated.

Expenditures: Year ending October 31, 1944, \$119,982. Of this sum, grants totaled \$116,750.

Granthale Foundation, Inc.; Room 1703, 654 Madison Avenue, New York 21, N.Y.

Purpose and Activities: Information declined.

Griffith Music Foundation (1939); 605 Broad Street, Newark 2, N.J.; Mrs. Parker O. Griffith, President; Parker O. Griffith, Secretary and Treasurer.

Purpose and Activities: The Foundation, established by Mrs. Parker O. Griffith, was organized for the purpose of giving the people of New Jersey, regardless of race, color, or creed, the best possible opportunities of hearing and learning about the world's greatest music at prices within the reach of every pocket-book. All of the great artists and great orchestras have been presented in Newark on this basis, the Foundation taking care of deficits incurred. An extensive program of musical education is carried on by the Foundation. Believing that music furnishes a common interest

in a community for which all races and all creeds can work, the Foundation has developed a practical plan whereby this can be accomplished in the local setting.

Capital Assets: Not stated.

Expenditures: Not stated.

Grosberg Family Charity Fund, Inc.

(1930); 60 Congress Street, Boston 9, Mass.;

Mrs. Sarah A. Grosberg, President; Leonard Caplan, Secretary.

Purpose and Activities: Established under the Will of Oscar Grosberg for benevolent, charitable, or educational purposes. Major emphases have been in the fields of health and family welfare.

Capital Assets: \$115,000.

Expenditures: Calendar year 1944, \$4,750 in grants.

Guggenheim — Daniel and Florence

Guggenheim Foundation (1924); 120

Broadway, New York 5, N.Y.; Commander

Harry F. Guggenheim, USNR, President;

F. A. Collins, Secretary.

Purpose and Activities: Established by Daniel Guggenheim and Florence Guggenheim, this corporation has as its objective "the promotion, through charitable and benevolent activities, of the well-being of mankind throughout the world."

Capital Assets: \$3,476,000.

Expenditures: Year ending March 31, 1944, \$136,229. Of this sum, \$124,518 represented grants.

Guggenheim — Harry Frank Guggen-

heim Foundation; 120 Broadway, New

York 5, N.Y.; F. A. Collins, Secretary.

Purpose and Activities: Information declined.

Guggenheim — John Simon Guggen-

heim Memorial Foundation (1925);

551 Fifth Avenue, New York 17, N.Y.; Mrs.

Simon Guggenheim, President; Henry Al-

len Moe, Secretary.

Purpose and Activities: Founded by the Hon. and Mrs. Simon Guggenheim "... to promote the advancement and diffusion of knowledge

and understanding and the appreciation of beauty, by aiding without distinction on account of race, color or creed, scholars, scientists and artists of either sex in the prosecution of their labors and by such other lawful means as the Trustees shall from time to time deem appropriate." All of the Foundation grants of funds are made in terms of fellowships to assist young scholars and creative workers in the arts to carry on their work. The Foundation's fellowships are available to citizens and permanent residents of the United States, to Canadians, and, under a Latin-American fellowship plan to Puerto Ricans and to citizens of Argentina, Brazil, Chile, Cuba, Mexico, Peru, and Uruguay. The Foundation has set aside \$200,000 of accumulated income to provide stipends for fellowships to be awarded to young scholars and artists who are serving the nation in the armed and other governmental services.

Capital Assets: \$19,460,932.

Expenditures: Calendar year 1944, \$235,057, of which grants constituted \$159,200.

Guggenheim — Murry and Leonie

Guggenheim Foundation (1929); 120

Broadway, New York 5, N.Y.; Edmond

A. Guggenheim, President; Llewellyn L.

Thomas, Secretary.

Purpose and Activities: Founded by Murry and Leonie Guggenheim for "the promotion, through charitable and benevolent activities, of the well-being of mankind throughout the world"; and more particularly to create an agency (the Murry and Leonie Guggenheim Dental Clinic) for the purpose of "affording charitable and benevolent assistance to the children of Greater New York through the practical application of dentistry and oral hygiene to the children of New York City, or for the benefit of those who for financial or other reasons are unable to secure the benefits of oral hygiene and adequate dental care." The total amount of grants dispensed by the Foundation during the past year was paid to the Dental Clinic.

Capital Assets: \$8,000,000.

Expenditures: Year ending March 31, 1944, \$175,438. Of this sum, grants constituted \$175,000.

Guggenheim — Solomon R. Guggenheim Foundation (1937); 120 Broadway, New York 5, N.Y.; Baroness Hilla Rebay, Curator and Director of Museum.

Purpose and Activities: Founded by Solomon R. Guggenheim "to provide for the promotion of art and for the mental or moral improvement of men and women by furthering their education, enlightenment and esthetic taste and by developing the understanding and appreciation of art by the public." The Foundation promotes the study of Non-Objective painting and furthers the education of the public through the exhibition of its large Non-Objective collection at its temporary museum, Art of Tomorrow, at 24 East 54th Street, New York City, where periodical special exhibitions and lectures are given. A permanent building to house the collection will be erected at Fifth Avenue and 89th Street, New York. The Foundation also provides scholarships and monetary grants for worthy artists.

Capital Assets: Not stated.

Expenditures: Not stated.

Gumpert-Janover Foundation; 9402 104th Street, Ozone Park, L.I., N.Y.; Daniel W. Janover, President.

Purpose and Activities: No reply to requests for information.

Haas — David Haas Memorial Fund; Waldorf-Astoria Hotel, 50th Street and Park Avenue, New York 22, N.Y.

Purpose and Activities: No reply to requests for information.

Haft — Harry G. and Tillie W. Haft Foundation; 500 Seventh Avenue, New York 18, N.Y.

Purpose and Activities: No reply to requests for information.

Haft — Jules G. and Ruth B. Haft Foundation; 500 Seventh Avenue, New York 18, N.Y.

Purpose and Activities: No reply to requests for information.

Haft — Morris and Fannie B. Haft Foundation, Inc.; 500 Seventh Avenue, New York 18, N.Y.

Purpose and Activities: No reply to requests for information.

Hall — Charles M. Hall Fund. *See* American Missionary Association.

Hall — Herbert D. Hall Foundation (1940); 1060 Broad Street, Newark 1, N.J.; Herbert D. Hall, President; Charlotte L. Petren, Secretary.

Purpose and Activities: Established by Herbert D. Hall, the Foundation has as its purpose the development of industrial educational methods and facilities.

Capital Assets: \$57,560.

Expenditures: Calendar year 1944, \$10,000.

Hall — Martha M. Hall Foundation; 6 East 45th Street, New York 17, N.Y.; James J. Morgan, Chairman.

Purpose and Activities: No reply to requests for information.

Hanauer — Jerome and Carrie Hanauer Fund, Inc. (1935); c/o Kuhn, Loeb and Company, 52 William Street, New York 5, N.Y.

Purpose and Activities: No reply to requests for information.

Hand — Daniel Hand Fund. *See* American Missionary Association.

Handley Board of Trustees (1896); Winchester, Va.; Clifford D. Grim, President; C. Vernon Eddy, Secretary and Treasurer.

Purpose and Activities: Founded by Judge John Handley who bequeathed \$250,000 to the city of Winchester, Virginia, to be held until this sum should amount to \$500,000, at which time a public library should be erected for the free use of the people of Winchester. A second bequest gave the residue of his estate to the city of Winchester to be accumulated

for the period of twenty years when the income should be expended in the erection of school houses in Winchester for the education of the poor.

Capital Assets: \$1,122,393.

Expenditures: Calendar year 1944, \$41,521.

Harbison-Walker Foundation, Inc.

(1940); 1800 Farmers Bank Building, Pittsburgh 22, Pa.; Raymond Willey, President; P. R. Hilleman, Secretary.

Purpose and Activities: Founded by Lee C. Morganroth for the purpose of "assisting worthy employees, or past employees, of Harbison-Walker Refractories Company, or their families, in case of sickness or distress, or in the education of their children; of augmenting any pensions paid by the Company to its employees, past or present, or their families; for erecting or contributing towards the erection of libraries, churches, community houses, recreational centres, or other educational or religious institutions in localities in which there are works, plants or mines of the said Harbison-Walker Refractories Company."

Capital Assets: \$225,000.

Expenditures: None made in 1944, as share of estate not received until early in 1945.

Harmon Foundation, Inc. (1922);

140 Nassau Street, New York 7, N.Y.; Mary Beattie Brady, Director.

Purpose and Activities: To promote the well-being of mankind, through stimulating self-help. The Foundation does not make grants but engages in speculative pioneering humanitarian enterprises which give promise of rendering a constructive contribution to public well-being; studies student aid procedure; and experiments with the making and distributing of educational, religious, and socially useful still and motion pictures, and other visual aids designed for creative use. A consultation service is available for public welfare agencies. A film rental and leasing service is maintained and training in visual production research and filming procedures is available by arrangement, with special attention to graduate foreign students. The Foundation is concerned

with Negro achievement with particular reference to art. It has assisted in establishing approximately 125 play areas in the United States, and maintains an information and advisory service regarding the problems incident to the establishment of permanent recreation space. The Foundation is handling the work of the Religious Motion Picture Foundation, now inactive.

Capital Assets: Not stated.

Expenditures: Not stated.

Harnischfeger Foundation; 4400 West National Avenue, Milwaukee 14, Wis.

Purpose and Activities: No reply to requests for information.

Harriman — E. L. Harriman Fund.

See Trudeau — Edward L. Trudeau Foundation.

Harriman — Mary W. Harriman

Trust (1925); 59 Wall Street, New York 5, N.Y.; J. S. Powell, Secretary.

Purpose and Activities: Information declined.

Harrison — Thomas Skelton Harrison

Foundation (1919); 311 South Juniper Street, Philadelphia 7, Pa.; Malcolm Lloyd, Jr., Chairman; Clarence G. Shenton, Secretary.

Purpose and Activities: The Foundation was set up in the Will of Thomas Skelton Harrison, which enumerates a number of specific purposes which may be summed up as promoting good government in Philadelphia. Activities are confined to financing research and dissemination of information on various municipal problems.

Capital Assets: \$657,109.

Expenditures: Calendar year 1944, \$17,156. Of this sum, \$15,275 represented grants.

Hartford Foundation for Public Giving

(1925); 49 Pearl Street, Hartford 3, Conn.; Charles A. Goodwin, Chairman, Distribution Committee; Spencer Gross, Secretary, Distribution Committee.

Purpose and Activities: A community trust, set up for the purpose of "assisting charitable and educational institutions; for promoting education; for scientific research; for care of the needy, sick, aged, or helpless; for care of children; for the betterment of living and working conditions; for recreation for all classes; and for such other public and/or charitable uses and purposes as will best make for mental, moral, and physical improvement, or contribute to the public welfare, according to the unfettered discretion of a majority of all the members of a distribution committee." The Foundation is currently active in the fields of health, education, social welfare, race relations, and recreation.

Capital Assets: \$651,984.

Expenditures: Calendar year 1944, \$21,816, of which grants constituted \$19,316.

Hartford — John A. Hartford Foundation, Inc.; Room 2216, 420 Lexington Avenue, New York 17, N.Y.

Purpose and Activities: Information declined.

Hartley Corporation (1921); Norfolk, Conn.; Mrs. Grace Hartley Mead, President; Winter Mead, Treasurer, 14 Revere Road, Morristown, N.J.

Purpose and Activities: The Corporation was established by Mrs. Helen Hartley Jenkins to "promote the well being of mankind by the disbursement of moneys for charitable, benevolent or educational purposes." Health, education, and social welfare are its main interests.

Capital Assets: \$200,000.

Expenditures: Calendar year 1944, \$3,800 in grants.

Harvard-Yenching Institute (1928); 17 Boylston Hall, Cambridge, Mass.; Serge Elisséeff, Director; Florence T. Bayley, Secretary.

Purpose and Activities: This Institute was established by the trustees of the Will of Charles M. Hall. Its purposes are "to conduct and provide research, instruction and publication in the culture of China, and/or elsewhere in Con-

tinental Asia and Japan, and/or Turkey and the Balkan States in Europe, by founding, developing, supporting, maintaining and/or conducting one or more educational institutions . . . and to carry on, for properly prepared Chinese and Occidental scholars, research and educational work of the type appropriate to a graduate school of arts and sciences . . . to develop undergraduate work in China; to explore, discover, collect and preserve objects of culture and antiquities, or to aid museums or others to do so. . . ."

Capital Assets: Not stated.

Expenditures: Not stated.

Hastings Foundation (1943); 800 First Trust Building, Pasadena 1, Calif.; Ernest Crawford May, President; Lloyd W. Brooke, Secretary-Treasurer.

Purpose and Activities: The Will of the late Charles H. Hastings provided that a corporation be formed to operate a charitable sanatorium to be known as "The Charles Cook Hastings Home," being the name of his father. The purposes are the study, prevention, treatment, and cure of tuberculosis. The sanatorium was not yet in operation at the time of this report.

Capital Assets: Approximately \$3,000,000.

Expenditures: Not stated.

Hatcher. See Pickett and Hatcher Educational Fund, Inc.

Havens Relief Fund Society (1871); 289 Fourth Avenue, New York 10, N.Y.; Augustus N. Hand, President; Edward S. Blagden, Secretary.

Purpose and Activities: The Society was founded by Charles G. Havens for ". . . the relief of poverty and distress, and especially the affording of temporary relief to unobtrusive suffering endured by industrious or worthy persons. . . ." Funds may be contributed to such benevolent and charitable institutions "as shall be deemed most useful and deserving or judicious." The Society has "the right to employ and superintend almoners."

Current emphases include family welfare and relief.

Capital Assets: \$2,103,257.

Expenditures: Calendar year 1944, \$63,928.

Hawaiian Foundation; c/o Hawaiian Trust Company, Ltd., Honolulu 2, Hawaii.

Purpose and Activities: A community trust, administering a number of charitable funds.

Capital Assets: \$99,693.

Expenditures: Not stated.

Hawley Welfare Foundation (1927); 807 Fleming Building, Des Moines 8, Iowa; Louis H. Kurtz, President; Dutton Stahl, Secretary.

Purpose and Activities: Henry B. Hawley established the Foundation as a community trust for the city of Des Moines. Funds are to be used to assist others to help themselves, to strengthen ties of family life, to do research work, and to give assistance to welfare or other organizations or to individuals without regard to race, creed, or other affiliation.

Capital Assets: Not stated. Substantial bequests from the estates of Mr. and Mrs. Hawley are expected to be distributed to the Foundation in the near future.

Expenditures: Not stated.

Hayden — Charles Hayden Foundation (1937); 25 Broad Street, New York 4, N.Y.; J. Willard Hayden, President; Edgar A. Doubleday, Executive Vice-President and Secretary.

Purpose and Activities: Charles Hayden gave his residuary estate of more than \$50,000,000 in trust to establish a foundation, stating in his Will that he was "firmly convinced that the future of this nation, and of the world for that matter, depends in no small part upon the young men of the United States, and that if they receive proper training in boyhood and youth, through education, mental recreation, wholesome educational entertainment and coordinated physical training, and more than all if in addition they be fostered and encouraged in the manner of right and proper living and

the principles thereof properly inculcated, to the end that they may be kept from evil environments and guarded against baneful influences, we shall rear a nobler race of men who will make better and more enlightened citizens, to the ultimate benefit of mankind." In carrying out these purposes the Foundation is to give preference to New York City and Boston, though this limitation is not absolute.

Capital Assets: \$50,000,000.

Expenditures: Not stated.

Hayes — Rutherford B. Hayes—Lucy Webb Hayes Foundation (1921); Hayes Memorial, Fremont, Ohio; Arthur C. Johnson, Sr., President; Capt. Webb C. Hayes, II, U.S.N.R., Secretary.

Purpose and Activities: Founded by Col. Webb C. Hayes as a memorial to Rutherford B. Hayes. The Foundation's chief purpose is to encourage historical research. The details are left to the trustees, but they are empowered to grant to the director of research the right to gather material into the Hayes Memorial Library, arrange for publication, and found educational or charitable institutions. The trustees are now limiting the scope of the Foundation's research to America during Reconstruction and after, about 1865 to 1900. Grants were suspended for the duration of the war period.

Capital Assets: Not stated.

Expenditures: Year ending September 30, 1944, \$14,000.

Haynes — John Randolph Haynes and Dora Haynes Foundation (1926); 2324 South Figueroa Street, Los Angeles 7, Calif.; Francis H. Lindley, President; Anne M. Mumford, Secretary.

Purpose and Activities: Established by John Randolph Haynes and Dora Haynes for the promotion of appropriate research and education relating to civic, economic, social, industrial, educational, and living conditions (particularly of working people), and the dissemination of all knowledge so gained as widely as possible to the end that the people of California and of the United States may be suit-

ably educated, advised, and informed thereupon. The Foundation is active in the fields of economics, city and regional planning, housing, and race relations.

Capital Assets: \$1,405,932 (as of April 1945).

Expenditures: Year ending August 31, 1944, \$66,602, of which \$52,644 represented expenditures for grants and research program.

Hazen — Edward W. Hazen Foundation, Inc. (1925); Haddam, Conn.; Charles A. Russell, President; Paul J. Braisted, Secretary.

Purpose and Activities: Founded by Edward W. Hazen "to promote the public welfare either by supporting existing agencies or through independent activities of this corporation, such agencies or activities to be exclusively religious, charitable, scientific, literary or educational in character." Chief emphasis has been placed on the relationship of religion and higher education, student counseling and guidance, and conferences and publications in these and related fields. During the war period the Foundation's program included conferences, studies, and publications in the field of international student exchange and cultural co-operation.

Capital Assets: Not stated.

Expenditures: Not stated.

Heckscher Foundation for Children (1921); 1 East 104th Street, New York 29, N.Y.; Mrs. Arthur Smadbeck, President and Director; William Dickinson Hart, Secretary.

Purpose and Activities: Founded by August Heckscher "to promote the welfare of children in the State of New York and elsewhere throughout the United States of America. It shall be within the purpose of said corporation as a means to that end, to establish and maintain benevolent, educational, industrial, recreational and welfare activities." Present activities include day nursery, toymery, girls' game room, boys' game room, workshop, sewing, billiard and ping pong room, swimming, basketball, baseball, gymnasium exercise, psychological

clinic, piano lessons, tap dancing, ballet dancing, art, singing, chorus, dramatics, symphony orchestra, and play production.

Capital Assets: Not stated.

Expenditures: Not stated.

Heinz — Howard Heinz Endowment (1941); Box 926, Pittsburgh 30, Pa.; Henry J. Heinz, II, President; J. P. Corcoran, Secretary.

Purpose and Activities: Established under the Will of Howard Heinz, the Endowment may distribute income and principal "to and among such corporations within the Commonwealth of Pennsylvania, organized and operated exclusively for religious, charitable, scientific, literary, or education purposes."

Capital Assets: Not stated.

Expenditures: Not stated.

Hellmann — Richard Hellmann Foundation, Inc. (1929); Harwood Building, Scarsdale, N.Y.; Richard Hellmann, President; Gustav A. Schwenk, Secretary.

Purpose and Activities: Founded by Richard Hellmann to alleviate suffering, illness, poverty, and the consequences of old age, individually or in groups; to contribute toward education and the dissemination of knowledge; and to furnish shelter, temporary or permanent, for individuals or groups, and to aid individuals to secure a livelihood.

Capital Assets: \$56,205.

Expenditures: Year ending December 8, 1944, \$888.

Hershey Industrial School (1909); Hershey, Pa.; P. A. Staples, Chairman, Board of Managers; A. Whiteman, Secretary-Treasurer.

Purpose and Activities: Founded by Mr. and Mrs. M. S. Hershey to establish "a free educational and trade institute and home for normal, white, orphan boys."

Capital Assets: Not stated.

Expenditures: Not stated.

Heye Foundation. See Museum of the American Indian, Heye Foundation.

Hofheimer — Nathan Hofheimer Foundation, Inc. (1919); 41 East 57th Street, New York 22, N.Y.; Mrs. Lester Hofheimer, President; Mrs. Harry Frank, Secretary.

Purpose and Activities: Established by Nathan Hofheimer to promote the improvement of living conditions of unfortunate persons by research and publications as well as by the establishment of benevolent activities and agencies. Mental hygiene, the handicapped, child welfare, family welfare, and relief are included among the Foundation's chief fields of interest.

Capital Assets: \$1,715,254.

Expenditures: Calendar year 1944, \$90,854, of which grants constituted \$86,250.

Holmes Foundation, Inc.; Room 3611, 122 East 42d Street, New York 17, N.Y.; Albert F. Dahling, Vice-President and Treasurer.

Purpose and Activities: This Foundation was established under the Will of Mrs. Christian R. Holmes. It is still in process of organization and statements of policy are not now available.

Capital Assets: Not stated.

Expenditures: Not stated.

Hood — Charles H. Hood Dairy Foundation (1942); 500 Rutherford Avenue, Boston 29, Mass.; Harvey P. Hood, President; Charles W. Barker, Secretary pro tem.

Purpose and Activities: Established by Charles H. Hood for the benefit of children of New England milk producers, children of the employees of H. P. Hood and Sons, and the general promotion of child health. The Foundation is currently active in the educational field, in addition to its interest in the field of health.

Capital Assets: Not stated.

Expenditures: Not stated.

Horowitz — The Louis J. and Mary E. Horowitz Foundation, Inc. (1922); 60 East 42d Street, New York 17, N.Y.; Louis Caplan, President; George R. Schmidt, Secretary.

Purpose and Activities: Founded by Louis J. and Mary E. Horowitz as a trust fund. During the twenty-two-year period, 1922-1944, grants have been made to educational and philanthropic activities of especial interest to the founders. These grants have included seven fields: technical education, general education, medicine and public health, relief, religion and tolerance, social welfare, and war agencies. Of the total distributed, 70 per cent was spent for technical education in building construction and engineering. In 1944 the Foundation was incorporated, at which time one of its primary purposes was stated to be the furtherance ". . . of tolerance among human beings, including promotion of amity, cooperation, justice, and understanding among Protestants, Catholics, Jews and all other persons in the United States and elsewhere, to the end that relations among such groups may be improved and prejudices among them may be eliminated." The trustees of the Foundation are presently engaged in a review of its past program and in a formulation of a new program to carry out the above stated purpose.

Capital Assets: Not stated.

Expenditures: Not stated.

Howard — Charles S. Howard Foundation; 1601 Van Ness Avenue, San Francisco 9, Calif.

Purpose and Activities: No reply to requests for information.

Howell. See Finney-Howell Research Foundation, Inc.

Humphreys Foundation (1921); c/o First National Bank Building, Denver 2, Colo.; I. B. Humphreys, Vice-President; A. E. Humphreys, Jr., Secretary and Treasurer.

Purpose and Activities: Information declined. See 1938 edition, American Foundations for Social Welfare.

Hunt. See Baker-Hunt Foundation, Inc.

Hunter — A. V. Hunter Charitable Trust; International Trust Building, Denver, Colo.; George W. Trimble, Trustee.

Purpose and Activities: No reply to requests for information.

Hutchins — Mary J. Hutchins Foundation, Inc.; 110 William Street, New York 7, N.Y.; R. R. Harrison, Treasurer.

Purpose and Activities: Information declined.

Hyams — Trustees of the Godfrey M. Hyams Trust (1921); Room 750, 49 Federal Street, Boston 10, Mass.; Harry LeBaron Sampson, Chairman.

Purpose and Activities: This fund was established under declaration of trust by Godfrey M. Hyams. The trustees are authorized to pay the net income in every year to such charitable corporations as they may determine. In the exercise of this discretion, the trustees have adopted the general policy, which has rarely been departed from, of making contributions only to charitable corporations in Boston and vicinity. It should be noted that in addition to not assisting organizations whose work is so far from Boston that the trustees are not in a position to have personal knowledge of it, it is also the general policy of the trustees not to assist educational institutions.

Capital Assets: Approximately \$10,000,000.

Expenditures: Calendar year 1944, \$415,710 in grants.

Hyde — Lillia Babbitt Hyde Foundation (1924); 535 Fifth Avenue, New York 17, N.Y.; Charles C. Harris, President; William C. Speers, Secretary.

Purpose and Activities: Founded by Lillia Babbitt Hyde to erect, establish, operate, and maintain benevolent and charitable institutions; to provide and furnish medical and surgical aid, medicines, and nursing to persons in need or to provide home and shelter and proper care and treatment for convalescents or for aged or indigent or infirm persons, and to assist in the support and maintenance of other benevolent and charitable institutions or organizations created for similar purposes; and to promote

and carry on research work necessary to the proper study, prevention, relief, or cure of disease. During the war period, gifts were made to the American Red Cross and to service organizations.

Capital Assets: \$4,969,508.

Expenditures: Total not stated, but grants for 1944 were \$58,800.

Independent Aid, Inc. (1934); Room 3400, 41 East 57th Street, New York 22, N.Y.; Marian Paschal, Secretary.

Purpose and Activities: Founded by Doris Duke Cromwell as a fund which should operate exclusively for religious, charitable, scientific, literary, and/or educational purposes.

Capital Assets: Not stated.

Expenditures: Not stated.

Indianapolis Foundation (1916); 1012 Hume Mansur Building, Indianapolis 4, Ind.; J. K. Lilly, Chairman, Board of Trustees; Eugene C. Foster, Director.

Purpose and Activities: A community trust, set up to promote the welfare of persons residing in Indianapolis. The Foundation's interests include child welfare, recreation, the handicapped, and the granting of scholarships.

Capital Assets: \$2,596,160.

Expenditures: Calendar year 1944, \$114,870. Of this sum, grants constituted \$105,562.

Industrial Hygiene Foundation of America, Inc. (1935); 4400 Fifth Avenue, Pittsburgh 13, Pa.; John F. McMahon, Managing Director.

Purpose and Activities: The Foundation, an association of industries for the advancement of healthful working conditions, was first incorporated as the Air Hygiene Foundation of America, Inc., and changed to its present title in 1941. Its purpose is to conduct and stimulate investigation and research in the field of industrial hygiene and gather and disseminate factual information relating thereto. It also cooperates with other agencies active in this field. The Foundation makes a two-way approach to

the maintenance and advancement of healthful working conditions in industry: the support of medical and engineering research on industrial health problems, both in the laboratory and in the plant; and the providing of practical services, including industrial hygiene surveys and periodic publications.

Capital Assets: Not stated.

Expenditures: Not stated.

Intercultural Foundation for Arts and Sciences; 52 Vanderbilt Avenue, New York 17, N.Y.; Frederic R. Briggs, President.

Purpose and Activities: No reply to requests for information.

International Cancer Research Foundation (1932); 1916 Lincoln-Liberty Building, Philadelphia 7, Pa.; William H. Donner, President; Mildred W. S. Schram, Secretary.

Purpose and Activities: Established by William H. Donner "to further research into the causes, prevention, control, relief and cure of those diseases . . . commonly called Cancer. Neither the principal nor income of the Foundation shall be used in the construction of buildings; neither shall the principal nor income be expended on any equipment." The Foundation plans to expend its income for research in any branch of science which looks most promising for a solution of the cancer problem; subject, however, to the provision in the Plan of the Foundation that at least 35 per cent and not more than 50 per cent shall be allotted outside the United States. In addition to its interest in cancer research, the Foundation has organized and sponsored several health maintenance-cancer prevention clinics in Philadelphia. Fellowships have also been granted.

Capital Assets: \$4,262,586 (as of December 1943). Figures for 1944 are not yet available.

Expenditures: Calendar year 1943, \$113,045. Of this sum, grants constituted \$95,309.

Irwin Fund, Trustees of the. See Travelli — Charles Irwin Travelli Fund.

Irwin — William G. Irwin Charity Foundation (1919); 1020 Matson Building, San Francisco 5, Calif.; Helene Irwin Fagan, President; John D. McKee, Secretary.

Purpose and Activities: Established by Fannie M. Irwin, who directed in her Will that the net income of the Foundation should be applied to charitable uses in California or the Hawaiian Islands, including medical researches and other scientific uses designed to promote or improve the physical condition of mankind. Health and social welfare are current interests of the Foundation.

Capital Assets: \$1,433,300.

Expenditures: Calendar year 1944, \$98,000.

Ittleson Family Foundation (1940); c/o Henry Ittleson, 1 Park Avenue, New York 16, N.Y.

Purpose and Activities: Founded by Henry Ittleson for the promotion of the well-being of mankind throughout the world, including as means to that end, research, publication, the establishment and maintenance of charitable, religious, and educational activities, agencies, and institutions, and the aid of any such activities, agencies, and institutions already established.

Capital Assets: Not stated.

Expenditures: Not stated.

James Foundation of New York, Inc. (1941); 39 East 69th Street, New York 21, N.Y.; William W. Carman, President.

Purpose and Activities: Established under the Will of Arthur Curtiss James for charitable, religious, and educational purposes. Present activities are in the fields of education, health, religion, and social welfare.

Capital Assets: Not stated.

Expenditures: Not stated.

Jamison. See Arbuckle-Jamison Foundation.

Janssen — Henry Janssen Foundation (1931); P.O. Box 462, Reading, Pa.; Henry Janssen, President.

Purpose and Activities: No reply to requests for information.

Jarvie — James N. Jarvie Commonweal Service of the Board of National Missions of the Presbyterian Church in U.S.A. (1934); 156 Fifth Avenue, New York 10, N.Y.; W. P. McCulloch, Executive Secretary.

Purpose and Activities: Mr. Jarvie's primary purpose in establishing the Jarvie Commonweal Fund (1926), which has now become the James N. Jarvie Commonweal Service of the Board of National Missions, was "to offer financial aid and friendly service to genteel elderly folk — 65 and beyond — within the Protestant faith and residing within the Greater New York area; persons of culture and education whose former comfortable circumstances had been reversed and who in their declining years found themselves without sufficient means of support."

Capital Assets: \$13,280,780.

Expenditures: Year ending March 31, 1944, \$368,945. Of this sum, \$326,443 represented grants.

Java. See Sumatra-Java Foundation.

Jeanes — Anna T. Jeanes Foundation. See Southern Education Foundation.

Jonas — Louis August Jonas Foundation, Inc. (1930); P.O. Drawer 33, Walden, Orange County, N.Y.; George E. Jonas, President; John J. Carey, Secretary.

Purpose and Activities: Founded by George E. Jonas "to assist financially deserving boys of fine character and superior intelligence to fruition of their potentiality." The Foundation maintains a summer camp for boys between the ages of 13 and 16. Contact with them is year-round and for life. Guest campers from foreign countries have been invited annually since 1934 as a gesture of international goodwill. This will be expanded in postwar years.

Capital Assets: Not stated.

Expenditures: Not stated.

Jordan — Arthur Jordan Foundation (1928); 1204 North Delaware Street, Indianapolis 2, Ind.; Hilton U. Brown, Chairman; Fermor S. Cannon, Secretary.

Purpose and Activities: Founded by Arthur Jordan for charitable, educational, religious, literary, and scientific purposes and social advancement, including music and the arts, in order to promote the well-being of mankind throughout the world, and particularly in the United States. Its chief interest is in the field of music education.

Capital Assets: \$2,000,000.

Expenditures: Year ending June 30, 1944, \$68,815. Of this sum, grants constituted \$59,952.

Juilliard Musical Foundation (1920); 31 Nassau Street, New York 5, N.Y.; George W. Davison, President; M. Steilen, Secretary.

Purpose and Activities: Founded by Augustus D. Juilliard to aid worthy students of music in securing a complete and adequate music education either in this country or abroad; and to arrange for and to give, without profit to the Foundation, musical entertainments, concerts, and recitals of a character appropriate for the education of the general public in the musical arts. The chief concern of the Foundation at present is the maintenance of the Juilliard School of Music, 130 Claremont Avenue, New York 27, N.Y.

Capital Assets: \$12,000,000.

Expenditures: Not stated.

Kalamazoo Foundation (1926); 316 Commerce Building, 111 North Rose Street, Kalamazoo 12, Mich.; Donald S. Gilmore, President; Earl S. Weber, Secretary.

Purpose and Activities: A community trust, established under the inspiration of Dr. W. E. Upjohn, former mayor, with activation coming from the Kalamazoo Chamber of Commerce, "for assisting charitable and educational institutions; for scientific research; for care of the sick, aged or helpless; for the care of children; for the benefit of living and working conditions; for the recreation of all classes, and for such other public, educational, charitable or benevolent purposes as will best make

for the mental, moral, and physical improvement of the inhabitants of the County of Kalamazoo as now or hereafter constituted."

Capital Assets: \$459,959, with a larger probated total still to come into the portfolio.

Expenditures: Calendar year 1944, \$9,100, all in grants.

Karagheusian — Howard Karagheusian Commemorative Corporation; c/o Walter J. Corno, 295 Fifth Avenue, New York 16, N.Y.

Purpose and Activities: Information declined.

Kaufmann — Henry Kaufmann Foundation; 1 Wall Street, New York 5, N.Y.

Purpose and Activities: Information declined.

Kellogg — W. K. Kellogg Foundation (1930); 258 Champion Street, Battle Creek, Mich.; Emory W. Morris, President; Mrs. Bessie Rogers Young, Secretary-Treasurer.

Purpose and Activities: Founded by Mr. W. K. Kellogg to promote the health, happiness, and well-being of mankind, especially children. No geographical limitations are imposed. The Foundation is principally concerned with health and educational problems in rural areas. Other interests are in the fields of social welfare and recreation. It operates through grants and by programs which are direct responsibilities of various staff members. During the war period the Foundation discontinued all of its programs that did not relate directly to the war effort or to civilian health. It is carrying on studies at the present time in respect to programs to be initiated during the early peace years.

Capital Assets: \$46,825,011.

Expenditures: Year ending August 31, 1944, \$1,706,721. Of this sum, grants constituted \$1,138,324.

Kenosha Foundation (1926); 5522 Sixth Avenue, Kenosha, Wis.; C. P. Heide, President; H. N. Swenson, Assistant Secretary.

Purpose and Activities: The Foundation was established by an association of members. Its

purpose is the "promotion and aiding of education in schools, colleges and universities, the furnishing of charitable and educational aid to the needy and worthy and the carrying out of other charitable purposes particularly for the mental, moral and physical improvement of inhabitants of the state of Wisconsin." The Foundation is currently active in the family welfare field.

Capital Assets: \$38,726.

Expenditures: Calendar year 1944, \$12,580. Of this sum, grants constituted \$12,086.

Kent — Atwater Kent Foundation, Inc. (1919); 1105-A Market Street, Wilmington 99, Del.; A. Atwater Kent, President; G. C. Weaver, Secretary.

Purpose and Activities: Founded by A. Atwater Kent for religious, charitable, scientific, and educational purposes.

Capital Assets: Not stated.

Expenditures: Not stated.

Klau — David W. Klau Foundation (1942); 462 Broadway, New York 13, N.Y.; David W. Klau, President; Ira Skutch, Secretary.

Purpose and Activities: Established by David W. Klau for religious, charitable, or scientific purposes. Current activities include the fields of health, particularly the handicapped, education, social welfare, religion, and race relations.

Capital Assets: Not stated.

Expenditures: Not stated.

Knapp Foundation (New York) (1923); 580 Fifth Avenue, New York 19, N.Y.; C. E. Stouch, Treasurer; W. Daniel, Secretary.

Purpose and Activities: Founded by Joseph P. Knapp to render aid to and promote the social, physical, or economic welfare of such persons, and their families, as have been or may in the future be employed in any printing, publishing, or lithographing corporation with which he has been or may hereafter be connected. Any unused income not required for

these purposes may be used in an endeavor to be helpful to others in whatever ways seem wise to the trustees. Current activities include family welfare and relief.

Capital Assets: \$383,141.

Expenditures: Calendar year 1944, \$12,507.

Knapp Foundation, Inc. (North Carolina) (1929); 580 Fifth Avenue, New York 19, N.Y.; Mrs. Margaret R. Knapp, President; W. Daniel, Secretary.

Purpose and Activities: Founded by Joseph P. Knapp for educational and charitable purposes. The Foundation's chief interests are in the fields of health, education, and social welfare. It operates chiefly in North Carolina.

Capital Assets: \$302,604.

Expenditures: Calendar year 1944, \$23,189.

Knapp Fund; 30 East 42d Street, New York 17, N.Y.

Purpose and Activities: No reply to requests for information.

Knights Templar Educational Foundation (1922); 428 Chamber of Commerce Building, Indianapolis 4, Ind.; Fred A. Aldrich, Chairman; Adrian Hamersly, Secretary.

Purpose and Activities: The Foundation operates under the supervision of the trustees of the Grand Encampment of Knights Templar of the U.S.A. Its purpose is to provide educational advantages for the youth of the United States. State committees administer funds from which loans are made to boys and girls to enable them to complete their education. These loans are payable after graduation at a nominal rate of interest to cover costs of administration. To date more than 36,000 students have been beneficiaries. Most emphasis is placed on assisting Juniors and Seniors in accredited colleges to complete their four-year college course, but state administrators have great autonomy for granting loans within a broad scope of regulations.

Capital Assets: \$4,954,348.

Expenditures: Calendar year 1944, \$105,909, of which student loans totaled \$24,458.

Kosciuszko Foundation (1925); 149 East 67th Street, New York 21, N.Y.; Stephen P. Mizwa, Secretary and Executive Director.

Purpose and Activities: To grant voluntary financial aid to deserving Polish students desiring to study at higher institutions of learning in the United States, and to deserving American students desiring to study in Poland; to encourage and aid the exchange of professors, scholars, and lecturers between Poland and the United States; and to cultivate closer intellectual and cultural relations between these two countries. Aid has been given to Polish refugee scholars in the sum of \$46,442. No grants are made to outside agencies.

Capital Assets: \$152,545.

Expenditures: Not stated.

Kresge Foundation (1924); 2727 Second Boulevard, Detroit 32, Mich.; Paul W. Voorhies, President; Amos F. Gregory, Secretary.

Purpose and Activities: Founded by Sebastian S. Kresge for the benefit of religious, charitable, benevolent, or educational institutions or other public benefactions. The Foundation is currently active in the fields of education, child welfare, and religion.

Capital Assets: \$47,516,062.

Expenditures: Calendar year 1944, \$333,048, all as grants.

Kress — Samuel H. Kress Foundation (1929); 15 Broad Street, New York 5, N.Y.

Purpose and Activities: Information declined. See 1938 edition, American Foundations for Social Welfare.

La Prensa Charity Fund; c/o La Prensa New York Daily Spanish Newspaper, 245 Canal Street, New York 13, N.Y.

Purpose and Activities: No reply to requests for information.

Lake Placid Club Education Foundation (1922); Lake Placid Club, Essex County, N.Y.; Dr. Ira A. Flinner, Education Director; Harry Wade Hicks, Secretary.

Purpose and Activities: The Foundation has been granted a charter as an educational institution for the purpose of aiding and restoring to health and educational efficiency teachers, librarians, and other educators of moderate means who have become incapacitated by overwork; establishing, maintaining, and aiding schools, libraries, or other educational institutions, especially in Lake Placid; and instituting, organizing, or fostering other movements to advance public welfare through education by means of the Foundation press, conference, forums, addresses, guided reading, and similar agencies, to be located at Lake Placid Club. The Foundation is responsible for the operation of Northwood School and Work Simplification Conference, and for the publication of the Dewey Decimal Classification System. In addition it makes vacations possible at Lake Placid Club for men and women in education in the low salary group, and gives assistance to musical activities at the Club and elsewhere.

Capital Assets: Not stated.

Expenditures: Approximately \$200,000 annually.

Lamport — Sadie and Arthur Lamport Foundation; c/o Mrs. Charles Friedman, 180 Inwood Road, Bridgeport 4, Conn.

Purpose and Activities: The Foundation has been set up for philanthropic and educational purposes and for the furtherance of research.

Capital Assets: Not stated.

Expenditures: Not stated.

Lamport — Samuel C. and Miriam D. Lamport Foundation (1942); 30 Fifth Avenue, New York 11, N.Y.; Dr. Benjamin B. Greenberg, President.

Purpose and Activities: The income of this fund is designated for eleven specified "charitable, benevolent, and educational institutions of public benefaction."

Capital Assets: \$112,000.

Expenditures: Calendar year 1944, none.

Lancaster Community Trust (1924); 45 East Orange Street, Lancaster, Pa.; M. M. Harnish, Chairman of Distribution Committee; L. W. Newcomer, Director.

Purpose and Activities: This community trust was set up by a group of interested citizens "to accept any gift, grant, devise or bequest in trust for public charitable, benevolent and educational purposes . . . as will most effectively assist, encourage and promote the well-being of mankind and primarily the inhabitants of the City and County of Lancaster, Pennsylvania, regardless of race, color or creed." Recent distributions have been in the fields of health and mental hygiene, social welfare including child welfare and relief, and education, emphasizing scholarships.

Capital Assets: \$133,455.

Expenditures: Calendar year 1944, \$5,064, all in grants.

Langley — Edward Langley Scholarship Fund (1936); c/o Edward C. Kemper, Executive Secretary of the American Institute of Architects, 1741 New York Avenue, NW., Washington 6, D.C.

Purpose and Activities: As a result of a bequest by Edward Langley, scholarships are awarded annually by the Fund for advanced work in architecture through study, travel, or research, as the candidate elects. They are open to all residents of the United States and Canada who are engaged in the profession of architecture; that is, architects, architectural draftsmen (including specification writers, supervisors, and executives), and teachers and students in architecture. Only a very limited number of awards can be made each year.

Capital Assets: \$127,000.

Expenditures: Calendar year 1944, \$4,000 for scholarship awards.

Larsen — Roy E. Larsen Fund, Inc.; 9 Rockefeller Plaza, New York 20, N.Y.; Erma G. Perron, Secretary.

Purpose and Activities: Information declined.

Lasker — Albert and Mary Lasker Foundation, Inc. (1942); Chrysler

Building, New York 17, N.Y.; Albert D. Lasker, President; Mary Woodard Lasker, Secretary.

Purpose and Activities: Founded by Albert D. and Mary Woodard Lasker for charitable, scientific, or educational purposes. Current activities are in the fields of health and medical research.

Capital Assets: Not stated.

Expenditures: Not stated.

Latham Foundation for the Promotion of Humane Education (1918); Latham Square Building, Oakland 12, Calif.; Edith Latham, President; Mrs. Dolores Wilkens Kent, Secretary.

Purpose and Activities: Set up by Milton and Edith Latham for promotion of the doctrine of universal brotherhood, eradication of cruelty to animals, and education of children in justice and kindness to animals. The purposes are carried out through lectures, exhibits, and public meetings, and printing and dissemination of literature. Field work in 1944 reached personally more than 45,000 public school children with character-building programs, and 40 exhibit units traveled from coast to coast. Twenty-five art scholarships were donated by leading art schools in 1945 to winning contestants in the Latham Foundation 20th annual poster contest. The Foundation's current major emphasis is on animal welfare.

Capital Assets: \$294,766.

Expenditures: Calendar year 1944, \$12,934.

Lavanburg — Fred L. Lavanburg Foundation (1927); 132 Baruch Place, New York 2, N.Y.; Abraham Goldfeld, Executive Director; Albert F. Hockstader, Secretary.

Purpose and Activities: Established by Fred L. Lavanburg "to further the movement to provide sanitary housing accommodations at low rentals for persons of small incomes, primarily those living in New York City and vicinity who are unable to obtain within their means proper sanitary housing. The corporation, as a means to such end, may engage in research

or publication; it may establish, maintain, assist or support activities, agencies and institutions; it may cooperate with any of such agencies or institutions and it may employ any other means or agencies which from time to time shall to the corporation seem expedient."

Capital Assets: \$1,215,800, including valuation of two model housing units.

Expenditures: Calendar year 1944, \$29,424. Of this sum, grants constituted \$4,000.

LeTourneau Foundation (1935); P.O. Box 240, Peoria 1, Ill.; R. G. LeTourneau, President; Evelyn LeTourneau, Secretary.

Purpose and Activities: Founded by R. G. LeTourneau to teach, promulgate, and disseminate the gospel of Jesus Christ throughout the world, and also to unite in Christian fellowship the large number of consecrated Christians in the various evangelical churches. The Foundation appoints ministers, evangelists, missionaries, and others to accomplish these purposes.

Capital Assets: \$11,393,272.

Expenditures: Year ending May 31, 1944, \$389,446. Of this sum, contributions totaled \$73,776.

Leventritt — Edgar M. Leventritt Foundation, Inc. (1939); 30 Broad Street, New York 4, N.Y.; Rosalie J. Leventritt, President; Ann E. Koren, Secretary.

Purpose and Activities: The Foundation's funds are to be used exclusively for religious, charitable, scientific, literary, and educational purposes. Present emphases include the fields of mental hygiene and social welfare. The Foundation also sponsors an annual competition for pianists and violinists, the award being an appearance with the New York Philharmonic Symphony Orchestra.

Capital Assets: Not stated.

Expenditures: Not stated.

Levy — Adele R. Levy Fund, Inc.; 570 Lexington Avenue, New York 22, N.Y.; Ann Whitman, Assistant Secretary.

Purpose and Activities: Information declined.

Levy — Shaya Chabot Levy Foundation (1943); c/o S. M. Levy and Sons, 392 Fifth Avenue, New York 18, N.Y.; Morris S. Levy, President.

Purpose and Activities: Founded by Morris S. Levy and A. Bert Levy for the purpose of assisting religious, educational, and social service institutions. The Foundation is active in all three fields.

Capital Assets: Not stated.

Expenditures: Not stated.

Lifwynn Foundation for Laboratory Research in Analytic and Social Psychiatry (1927); Westport, Conn.; Dr. Trigant Burrow, Scientific Director; Dr. Hans Syz, Secretary.

Purpose and Activities: The Foundation is a membership corporation devoted to research in phylopathology of human behavior. Its purpose is to pursue the study and treatment of behavior disorders upon the same definite laboratory basis that characterizes other departments of medical research and, so far as possible, to promote the social background requisite to the development and further extension of these studies within the community. The researches do not focus only upon the individual who shows disturbed behavior, such as neurotic conditions, mental disorder, or delinquent trends. They are directed especially toward the biological imbalances underlying the less obvious disturbances occurring in the adaptation of so-called normal communities. The scope of these investigations includes the causation of those widespread disorders of community life witnessed in social dissension, economic and international conflict, crime, and war. The income of the Foundation is applied solely to the researches of the Lifwynn Laboratory.

Capital Assets: \$145,608.

Expenditures: Year ending September 30, 1944, \$18,621.

Lindemann Foundation, Inc.; 1041 Prospect Avenue, New York 59, N.Y.; Jo-

seph S. Lindemann, President; Louis Naidich, Treasurer and Secretary.

Purpose and Activities: Information declined.

Littauer — Lucius N. Littauer Foundation, Inc. (1929); 235 Fourth Avenue, New York 3, N.Y.; Harry Starr, President and Treasurer; Georges H. Brandt, Secretary.

Purpose and Activities: Founded by Lucius N. Littauer to enlarge the realms of human knowledge, and to promote the general moral, mental, and physical improvement of society so that the sum total of human welfare and wisdom may be increased and the cause of better understanding among all mankind promoted. The funds may be devoted to charitable, humanitarian, educational, communal, and other altruistic activities. Current interests include the fields of education, social welfare, international relations, race relations, and the social sciences.

Capital Assets: Not stated.

Expenditures: Not stated.

Loeb — Frances and John L. Loeb Foundation; 61 Broadway, New York 4, N.Y.

Purpose and Activities: No reply to requests for information.

Long — Kathryn Long Trust (1944); 147 West 39th Street, New York 18, N.Y.; Eric T. Clarke, Secretary.

Purpose and Activities: Founded by Kathryn Turney Long who stated in her Will "It is my aim and desire to foster and encourage the continuance, growth and improvement of the performance in the United States of grand opera and kindred dramatic works in which music forms an essential part. Knowing that there are at all times worthy young men and women of talent in the vocal and dramatic arts whose ambitions are frustrated or hampered by lack of means to pursue their education and training it is my particular wish to contribute to the arts aforesaid by aiding such persons in the cultivation of their abilities."

Capital Assets: \$419,169.

Expenditures: Year ending May 31, 1945, \$19,400 in grants authorized.

Loose — Carrie J. Loose Fund (1927); c/o Trust Department, First National Bank of Kansas City, 14 West 10th Street, Kansas City 10, Mo.; E. F. Swinney and Arthur Mag, Trustees.

Purpose and Activities: The Fund was established by Harry Wilson Loose for the "furtherance and development of such charitable, benevolent, hospital, infirmary, public, educational, scientific, literary, library or research purposes in Kansas City, Missouri, as said Trustees shall in their absolute discretion determine to be in the public interest." Present interests include the fields of education and child welfare. Aid has also been given to a home for the aged.

Capital Assets: \$3,614,585.

Expenditures: Year ending October 14, 1944, \$48,020 in grants. Total expenditures not stated.

Loose — Jacob L. Loose Million Dollar Charity Fund (1923); c/o E. F. Swinney, First National Bank of Kansas City, Kansas City 10, Mo.

Purpose and Activities: Organized by the late Jacob L. Loose for charitable purposes. Each year \$5,000 from the income is contributed to charity. The balance of the income goes to Mr. Loose's widow as long as she lives; then the entire amount goes to charity.

Capital Assets: Not stated.

Expenditures: \$5,000 a year.

Lorberbaum Foundation; 81 Franklin Street, New York 13, N.Y.

Purpose and Activities: No reply to requests for information.

Louisville Foundation; Kentucky Home Life Building, Louisville, Ky.; Irvin Marcus, Secretary, Disbursing Committee.

Purpose and Activities: No reply to requests for information.

Love — Edward K. Love Conservation Foundation (1938); Columbia, Mo.; E. Sydney Stephens, President, Board of Governors; A. S. Love, Secretary.

Purpose and Activities: Founded by Edward K. Love "to aid in the protecting and conserving of wild life in the State of Missouri." Grants have been made to public organizations devoted to the conservation of wildlife, particularly in connection with publications designed to inform the public concerning Missouri's wildlife interests. Scholarships have been granted to members of 4-H clubs and Future Farmers, and graduate fellowships at the University of Missouri have been established. Owing to war conditions, some of the fellowships have been vacated and there has not been complete competition for the scholarships.

Capital Assets: Above \$100,000, partly real estate.

Expenditures: Calendar year 1944, \$1,972.

Lowenstein — Leon Lowenstein Foundation; 37 Leonard Street, New York 13, N.Y.

Purpose and Activities: No reply to requests for information.

Luce — Henry Luce Foundation, Inc. (1936); 9 Rockefeller Plaza, New York 20, N.Y.; Dorothy Burns, Treasurer.

Purpose and Activities: Information declined.

Macfadden — Bernarr Macfadden Foundation, Inc. (1931); 535 Fifth Avenue, New York 17, N.Y.; Bernarr Macfadden, President; Laura E. Zimmer, Treasurer.

Purpose and Activities: Founded by Bernarr Macfadden to propagate the principles of health building by natural means. To this end the Foundation is authorized to publish literature devoted to physical culture, to conduct educational activities, to establish scholarships for advocates of such health-building methods, to maintain sanitariums for treatment of persons by physical culture methods, to maintain gymnasiums and camps and other outdoor

recreational facilities promoting the physical well-being of young men and women, and to promote the knowledge of hygiene and health. There shall be no discrimination as to age, race, nationality, sex, creed, or color of the beneficiaries.

Capital Assets: Not stated.

Expenditures: Not stated.

Macy — Josiah Macy, Jr., Foundation (1930); 565 Park Avenue, New York 21, N.Y.; Dr. Willard C. Rappleye, President; Dr. Frank Fremont-Smith, Medical Director and Executive Secretary.

Purpose and Activities: Established by Mrs. Kate Macy Ladd for the promotion of scientific investigations of the fundamental aspects of health, sickness, and methods for the relief of suffering. The Foundation conducts medical research and is currently active in the mental hygiene field. As a contribution to the war effort the Foundation, in collaboration with the National Committee for Mental Hygiene and the National Research Council, has reproduced and distributed to the medical officers of our armed forces and of our Allies selected current medical articles. During 1944, \$89,000 was spent for this purpose. The Foundation has also been conducting a series of conferences on topics within its program, for which \$13,359 was expended in 1944.

Capital Assets: \$6,866,626.

Expenditures: Calendar year 1944, \$436,035. Of this sum, grants totaled \$270,495.

Madison Community Trust Fund (1942); c/o Trust Department, First National Bank, Madison 1, Wis.; J. C. Ford, Chairman of Distribution Committee; R. H. Marshall, Secretary.

Purpose and Activities: A community trust, established by the Madison War Chest and interested individuals and corporations for charitable purposes during the war and postwar emergency rehabilitation period, and during those future years in which money for charitable purposes cannot be raised in sufficient volume to meet the charitable needs of the Madison metropolitan area. The Fund provides

particularly, though not necessarily exclusively, for charitable and relief agencies in the Madison area which are participating agencies of the War Chest or constituent members of the Community Union.

Capital Assets: Approximately \$360,000.

Expenditures: Calendar year 1944, \$35,500 in grants.

Maguire — Russell Maguire Foundation; 1 Wall Street, New York 5, N.Y.

Purpose and Activities: No reply to requests for information.

Mann-Rosenfeld Foundation (1943); 1650 South 51st Street, Philadelphia 43, Pa.; A. L. Rosenfeld, President; David Bortin, Secretary.

Purpose and Activities: A. L. Rosenfeld and Frederic R. Mann established this Foundation "to give financial assistance to relieve the needy and distressed, and furnish them with religious and educational opportunities and medical care." Awards have been made to various organizations having programs designed to help the war effort.

Capital Assets: Not stated.

Expenditures: Not stated.

Manville — Hiram Edward Manville Foundation (1943); P.O. Box 665, Pleasantville, N.Y.; Wilfred L. Richardson, Trustee.

Purpose and Activities: Established by the Will of Hiram Edward Manville, who provided that one third of the income and, in the discretion of the trustees, also of the principal may be used to aid corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes, including the encouragement of art and the prevention of cruelty to animals or children. Mr. Manville died in 1944 and the estate has not yet been settled; the Foundation is therefore not yet operative.

Capital Assets: Not stated.

Expenditures: Not stated.

Marcus Foundation, Inc. (1943); 41 Worth Street, New York 13, N.Y.; Morris I. Marcus, President; David R. Marcus, Secretary.

Purpose and Activities: A family foundation, established by the Marcus brothers, for the relief of the poor and indigent of all creeds and colors; voluntarily to give support, or pay tuition fees, or contribute thereto, to worthy, promising students; voluntarily to assist financially, ill and needy persons in obtaining proper and necessary medical, surgical, and hospital care; to aid and assist, by gifts, donations, contributions, or otherwise, corporations, trusts, community chests, funds, or foundations, organized under the laws of any state or territory of the United States, the District of Columbia, or the federal government, exclusively for religious, charitable, scientific, literary, or educational purposes.

Capital Assets: Not stated.

Expenditures: Not stated.

Markle — John and Mary R. Markle Foundation (1927); 14 Wall Street, New York 5, N.Y.; Thomas W. Lamont, President; Florence E. Quick, Secretary.

Purpose and Activities: Founded by John Markle "to promote the general good of mankind . . . to aid technical schools, institutions of higher learning . . . scientific and medical research . . . and to aid and cooperate with any activities, agencies and institutions established for similar purposes." Since 1935 the Foundation has limited its new activities to grants to institutions in aid of specific research projects in the medical sciences. Exceptions to this policy, resulting from the war, have been six appropriations in support of teaching tropical medicine in medical schools.

Capital Assets: \$15,755,396.

Expenditures: Calendar year 1944, \$505,974. Of this sum, grants have totaled \$434,971.

Marshall — Robert Marshall Civil Liberties Trust (1939); 150 Broadway, New York 7, N.Y.; Simon Gross, Manager.

Purpose and Activities: The Trust was created under the Will of Robert Marshall for the purpose of safeguarding and advancing the cause

of civil liberties in the United States. The trustees are authorized to bring to the knowledge of the citizens the importance and necessity of preserving and safeguarding civil liberties, and to draft legislation and use all lawful means to insure its enactment into the law of the various states and their subdivisions and by Congress to the end that the civil liberties guaranteed by the federal and state constitutions may be forever maintained, preserved, and developed.

Capital Assets: Not stated.

Expenditures: Not stated.

Marshall — Robert Marshall Foundation (1939); 38 East 57th Street, New York 22, N.Y.; George Marshall, Manager.

Purpose and Activities: Information declined.

Marshall — Robert Marshall Wilderness Fund (1939); c/o George Marshall, 38 East 57th Street, New York 22, N.Y.

Purpose and Activities: Information declined.

Mason Fund Committee (1929); Room 808, 201 Devonshire Street, Boston 10, Mass.; Dr. Richard M. Smith, Chairman; Mary A. Clapp, Secretary.

Purpose and Activities: This Fund derives from the Trust and Will of Ellen and Ida Mason, and is "for the aid, support and relief of the sick and the poor, education, religion, science, and other charities, or any other purposes which by law are charitable." Income only has been distributed, but principal also may be drawn upon. It shall be terminated not later than 21 years after the death of the last survivor of specified individuals. Recent contributions have been in the fields of health, international relations, race relations, and social welfare.

Capital Assets: \$399,669.

Expenditures: Calendar year 1944, \$13,846. Of this sum, \$13,640 represented grants.

Massachusetts Society for the University Education of Women (1876); c/o New England Trust Company, 99 Newbury Street, Boston 2, Mass.; Mrs. W. Stanton Yeager, President; Mrs. Alvin H. Hansen, Recording Secretary.

Purpose and Activities: The Society was founded by a group of women desirous of aiding young women to secure a college education. Many loans and scholarships and several fellowships have been given, the beneficiaries being students in Boston University, Jackson, Mount Holyoke, Radcliffe, Simmons, Smith, Wellesley, and Wheaton Colleges, and the Massachusetts Institute of Technology.

Capital Assets: \$57,798.

Expenditures: Calendar year 1944, \$1,965, of which grants totaled \$1,850.

Massachusetts State Grange. See Educational Aid Fund, Massachusetts State Grange.

Maternal Health Fund. See Clara Elizabeth Maternal Health Fund.

Matz — Israel Matz Foundation (1925); 423 Atlantic Avenue, Brooklyn 17, N.Y.; Prof. M. M. Kaplan, Chairman; Leo A. Matz, Secretary.

Purpose and Activities: Established by Israel Matz to provide financial aid to indigent Hebrew writers and scholars; also to publish Hebrew classics, eleven volumes of which have already appeared.

Capital Assets: \$150,000.

Expenditures: Year ending January 31, 1945, \$15,000. Of this amount, grants totaled \$14,300.

Mayo Properties Association (1919); Rochester, Minn.; Harry J. Harwick, Chairman; Albert J. Lobb, Secretary.

Purpose and Activities: The Association, a non-stock, benevolent, and charitable corporation, was established by Dr. William J. Mayo and Dr. Charles H. Mayo "to aid and advance the study and investigation of human ailments and injuries, and the causes, prevention, relief and cure thereof, and the study and investigation of problems of hygiene, health and public welfare, and the promotion of medical, surgical and scientific learning, skill, education and investigation, and to engage in and conduct

and to aid and assist in medical, surgical and scientific research in the broadest sense." The Association has contributed funds to aid in the establishment of a School of Public Health and Preventive Medicine at the University of Minnesota.

Capital Assets: \$28,299,596.

Expenditures: Year ending June 30, 1944, \$850,721. Of this total, a grant of \$355,676 was made to the University of Minnesota for graduate fellowships in the Mayo Foundation (an integral part of the University) for medical education and research.

McComas — Sophia Byers McComas Foundation (1943); Trust Department, United States National Bank of Portland, Box 4410, Portland 8, Ore.; A. M. Wright, Chairman of Foundation Committee; W. D. Hinson, Secretary of Foundation Committee.

Purpose and Activities: Founded by Sophia Byers McComas "for the care and maintenance of indigent aged people who are residents or former residents of the State of Oregon, in suitable homes and institutions situated in the State of Oregon. . . ." The Foundation is currently providing for 21 old people and, in some cases, for their families also.

Capital Assets: \$500,000.

Expenditures: Calendar year 1944, \$13,740.

McConnell — Robert Earl McConnell Foundation; 230 Park Avenue, New York 17, N.Y.; Robert E. McConnell, Trustee.

Purpose and Activities: Information declined.

McGregor Fund (1925); 2486 National Bank Building, Detroit 26, Mich.; Henry S. Hulbert, President; Renville Wheat, Secretary.

Purpose and Activities: Founded by Tracy W. McGregor for charitable, religious, and educational purposes. The Fund is currently continuing support of projects commenced solely or in part by the Fund or by Mr. McGregor and has contributed to war relief. Interests in-

clude family welfare, relief, preventive medicine, and the awarding of scholarships.

Capital Assets: \$9,098,478.

Expenditures: Year ending June 30, 1944, \$341,534. Of this sum, grants totaled \$233,085.

Mellon — A. W. Mellon Educational and Charitable Trust (1930); 716 Jackson Place, Washington 6, D.C.; Donald D. Shepard, Co-Trustee.

Purpose and Activities: A charitable trust, created by the late Andrew W. Mellon. Activities have been confined to the distribution of funds to those institutions and organizations in which the donor had been interested during his lifetime. These have included the erection of the National Gallery of Art in Washington at a cost of \$15,000,000 and a \$5,000,000 endowment fund; a substantial endowment fund to the Mellon Institute of Industrial Research of Pittsburgh, and gifts to the many educational and charitable organizations in which the donor had evidenced an interest.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$664,151 in the form of contributions or gifts.

Mendelson — The Aaron Mendelson Trusts; 2284 National Bank Building, Detroit 26, Mich.; Herbert A. Mendelson, Trustee.

Purpose and Activities: Information declined.

Menninger Foundation (1941); 3617 West 6th Avenue, Topeka, Kan.; Dr. Karl A. Menninger, President; Dr. K. T. Toeplitz, Secretary.

Purpose and Activities: Established by eight incorporators for the following purposes: "Promoting medical science and especially the development of psychiatry and its related sciences; providing opportunities for scientists to apply themselves to research in the problems of medicine, psychology and sociology; providing for the instruction of physicians, nurses, therapists and educators in a broad and intensive understanding of the human personality; providing diagnosis, care and treatment of patients including those whose funds are inadequate;

studying the conditions under which mental illness is fostered and the manner in which the personality of the child may be warped; studying and developing the application of psychiatry to education, industry, preventive medicine, political science, and sociology." On October 1, 1945, the Foundation expanded to include all the Menninger activities, in order to unify the various programs. These activities include the Menninger Clinic, Menninger Sanitarium, and Southard School for children in need of psychiatric treatment. The Foundation's current emphases are psychiatric research and postgraduate psychiatric education.

Capital Assets: \$116,263, to be increased to \$500,000 when consolidation described above is completed.

Expenditures: Year ending June 30, 1944, \$32,660. Of this amount, grants constituted \$29,700.

Mertz — Martha Mertz Foundation (1939); 11 Broad Street, New York 5, N.Y.; Vincent L. Banker, President; Mrs. Sidney Borg, Secretary.

Purpose and Activities: Established by Dewitt W. Mertz, the Foundation's purpose is to administer to, provide for, and take care of unmarried girls who have become mothers or prostitutes or who, from such causes, shall be homeless or in fear of becoming homeless or social outcasts, and by means of such administering, provision, and care, to attempt to rehabilitate such girls. Grants are made only to local New York agencies.

Capital Assets: \$878,139.

Expenditures: Calendar year 1944, \$27,035. Of this sum, grants constituted \$25,100.

Methodist Church. See Board of Education of the Methodist Church, Student Loan Fund.

Milbank — Dunlevy Milbank Foundation, Inc.; 41 East 42d Street, New York 17, N.Y.; Dunlevy Milbank, Treasurer.

Purpose and Activities: Information declined.

Milbank Memorial Fund (1905); 40 Wall Street, New York 5, N.Y.; Dr. Frank G. Boudreau, Executive Director; Catherine A. Doran, Secretary.

Purpose and Activities: This Fund was established by Elizabeth Milbank Anderson "to improve the physical, mental and moral condition of humanity, and generally to advance charitable and benevolent objects." The Fund's field of interest is public health. It is particularly interested in public health aspects of nutrition and housing, population trends, and the appraisal of certain public health procedures and methods. Research work, particularly in nutrition and population, has been widely expanded since the outbreak of the war.

Capital Assets: \$8,900,420.

Expenditures: Calendar year 1944, \$317,647. Of this sum, \$144,047 represented grants.

Mills — Davella Mills Foundation (1935); 630 Valley Road, Upper Montclair, N.J.; Stanley H. Hutchinson, Secretary.

Purpose and Activities: Founded by David B. Mills for religious, charitable, scientific, or educational purposes.

Capital Assets: Not stated.

Expenditures: Not stated.

Milwaukee Foundation (1915); c/o First Wisconsin Trust Company, Milwaukee 1, Wis.; George B. Luhman, Secretary of Foundation Committee.

Purpose and Activities: Of the community trust type, the Foundation contributes to specified local agencies. A recent gift to the Foundation is to be used by the trustees in their discretion to provide scholarships for needy students.

Capital Assets: \$243,000.

Expenditures: Calendar year 1944, approximately \$5,000, all in grants.

Minneapolis Foundation (1915); 115 South Fifth Street, Minneapolis 2, Minn.; F. T. Heffelfinger, President; Lee A. Short, Secretary.

Purpose and Activities: A community trust, empowered "to provide and administer in its own behalf or as the representative, agent or trustee for others, temporary or permanent relief and assistance for sick, needy, aged, disabled or distressed persons; to improve living conditions, to provide recreation for any or all classes; to further education and scientific research; to cooperate with and aid other corporations, societies or associations organized and conducted for charitable, scientific, educational and cognate purposes. . . ." Expenditures are chiefly in the fields of education, health, recreation, and social welfare.

Capital Assets: \$961,649.

Expenditures: Calendar year 1944, \$23,250.

Morgan — Edward M. Morgan Foundation of the New York Post Office, Inc. (1926); Main Post Office Building, 31st to 33d Streets and Eighth Avenue, New York 1, N.Y.; Albert Goldman, President; John W. Lynch, Secretary.

Purpose and Activities: This fund was contributed voluntarily by employees of the New York Post Office to establish and maintain general ward beds by endowment, or otherwise, and to provide general ward bed service in general public nonprofit hospitals in the metropolitan area of the city of New York, and such other relief and philanthropic work as will benefit the employees of the New York Post Office and such other persons as the trustees may from time to time designate.

Capital Assets: \$260,224.

Expenditures: Calendar year 1944, \$46,538.

Morris — William T. Morris Foundation, Inc. (1937); 230 Park Avenue, New York 17, N.Y.; William T. Morris, President; Arthur C. Laske, Secretary.

Purpose and Activities: The Foundation was set up by William T. Morris to carry on religious, charitable, scientific, literary, and educational activities; to further public welfare and the well-being of mankind; and to aid sick, aged, helpless, or needy men, women, or children. A scholarship plan is in operation, which enables boys and girls to continue their education.

Capital Assets: \$388,996.

Expenditures: Year ending June 30, 1944, \$82,153, of which grants constituted \$81,119.

Moseley — William Oxnard Moseley Foundation (1916); 135 Devonshire Street, Boston 7, Mass.; New England Trust Company, Trustee.

Purpose and Activities: Established by funds from the estate of Julia M. Moseley. The indenture provides that the income is to be used for specific charities in Newburyport, Massachusetts.

Capital Assets: \$234,000.

Expenditures: Not stated.

Moses — Henry and Lucy Moses Fund, Inc.; c/o Henry L. Moses, 41 Broad Street, New York 4, N.Y.

Purpose and Activities: Information declined.

Moses — Horace A. Moses Foundation, Inc.; West Springfield, Mass.; F. N. Bridgham, Treasurer.

Purpose and Activities: Information declined.

Mott — Charles Stewart Mott Foundation (1926); 1400 East Kearsley Street, Flint 3, Mich.; Charles Stewart Mott, President; Roy E. Brownell, Secretary.

Purpose and Activities: The Foundation, established by Charles Stewart Mott, has a broad charter covering the following purposes: educational, religious, charitable, and public welfare. Special emphasis is placed on children's health, education, and recreation.

Capital Assets: Not stated.

Expenditures: Not stated.

Mullanphy — Bryan Mullanphy Emigrant and Travelers Relief Fund (1851); Union Station, St. Louis 3, Mo.; Roscoe C. Hobbs, President; Ralph W. Chapman, Secretary.

Purpose and Activities: Established by Bryan Mullanphy "to furnish relief to all poor emigrants and travelers coming to St. Louis on their way, bona fide, to settle in the West."

The Fund is now commonly known as the Mullanphy Travelers Aid Society and gives the same general services as all such societies. It currently maintains a USO Terminal Lounge for members of the armed forces, and the Union Station Nursery for traveling mothers and babies.

Capital Assets: \$518,549.

Expenditures: Year ending August 31, 1944, \$19,395, of which grants amounted to \$2,963.

Mundelein — Cardinal Mundelein Foundation; c/o Andrew B. McGivney, Law Office of Boyle, O'Neill and McGivney, 100 North La Salle Street, Chicago 2, Ill.

Purpose and Activities: No reply to requests for information.

Munson-Williams-Proctor Institute (1919); 312 Genesee Street, Utica 4, N.Y.; Rt. Rev. Edward H. Coley, President; Thomas Brown Rudd, Executive Vice-President.

Purpose and Activities: Founded by Mr. and Mrs. Thomas R. Proctor and Frederick T. Proctor "to establish and maintain a gallery and collection of art and scientific, historical and other collections of general interest; to give instruction and aid, and encourage studies, and the giving of instruction in cognate subjects, and the making and preservation of collections of the indicated character, and to have an auxiliary library." The principal present activity is the promotion of art in Utica and vicinity, including the maintenance and operation of the School of Art and two separate programs known as the Cultural Program and the Community Arts Program.

Capital Assets: \$4,899,001.

Expenditures: Year ending June 30, 1944, \$130,056. Of this total, \$16,190 represented grants.

Murphy — Walter P. Murphy Foundation, Inc.; 310 South Michigan Avenue, Chicago 4, Ill.; C. N. Wesley, Executive Vice-President.

Purpose and Activities: Information declined.

Museum of the American Indian, Heye Foundation (1916); Broadway at 155th Street, New York 32, N.Y.; George G. Heye, President; Hugo Kohlmann, Secretary.

Purpose and Activities: The general terms of the grant provided by George Gustav Heye are "to promote the public welfare by actively advancing learning and providing means for encouraging and carrying on the before-mentioned work within the State of New York, also by issuing publications from time to time, and also by doing such things as may be necessary to fully carry out the object of this grant." The particular object is a museum "for the collection, preservation, study and exhibition of all things connected with the aboriginal people of North, South and Central Americas, and containing objects of artistic, historic, literary and scientific interest. Its objects are advancement of the study of anthropology particularly in connection with that of the aboriginal people of the Americas and the study of their languages, literature, history, art and life."

Capital Assets: Not stated.

Expenditures: Not stated.

Musicians' Foundation, Inc. (1914); 160 West 73d Street, New York 23, N.Y.; Willem Willeke, President; Carl Deis, Secretary-Treasurer.

Purpose and Activities: No reply to requests for information. See 1938 edition, American Foundations for Social Welfare.

Nash Foundation; c/o R. L. Nash, 1814 Foshay Tower, Minneapolis 2, Minn.

Purpose and Activities: Information declined.

National Farm Youth Foundation (1940); 15020 Woodward Avenue, Detroit 3, Mich.; O. L. Wigton, Director.

Purpose and Activities: The Foundation was sponsored by Harry Ferguson, Inc., with the active co-operation of Mr. Henry Ford and Mr. Henry Ford, II, and is financed by Harry Ferguson, Inc., along with their distributors and dealers who act as local sponsors. Approximately 20,000 young farm men and

women between the ages of eighteen and thirty have taken the Foundation's course in farm engineering and management, which was prepared by some of the outstanding agricultural engineers throughout the United States. The Foundation is not now in active operation, but it is expected that activities will be continued at such time as conditions permit.

Capital Assets: Not stated.

Expenditures: Not stated.

National Foundation for Education in American Citizenship (1940); 46th Street and Sunset Avenue, Indianapolis 7, Ind.; Samuel R. Harrell, Chairman; Dr. Franklin L. Burdette, Executive Secretary.

Purpose and Activities: To present the need for more effective instruction in American principles to educators and the public at large; to publish authoritative materials on basic American concepts and fundamental American principles for use by grade schools, high schools, colleges, community forums, and adult education groups; to encourage schools and colleges to make comprehensive instruction in the American form of government available to all students, and to assist in the development of postwar curricula for education in citizenship; to act as a clearing house for the more effective expenditure of funds of foundations, individuals, associations, and civic, patriotic, and business organizations interested in better citizenship and more capable administration of government; to encourage the active participation of citizens in public affairs, locally and nationally; and to publish books, pamphlets, and materials to aid in the understanding of domestic and foreign policies of the United States.

Capital Assets: Not stated.

Expenditures: Not stated.

National Foundation for Infantile Paralysis, Inc. (1938); 120 Broadway, New York 5, N.Y.; Basil O'Connor, President; William C. Bowen, Assistant to the President.

Purpose and Activities: "To lead, direct and unify the fight against infantile paralysis." Ac-

tivities include research, education, epidemic aid, and medical care. Grants are made to institutions for research in the transmission, prevention, and cure of infantile paralysis, as well as in improved treatment methods. The educational program provides information to professional and lay groups, and scholarships for training of doctors, nurses, and physical therapists in modern treatment methods, health education, medical social work, and orthopedic public health nursing. Scholarships and fellowships are offered for training in virology, public health, and orthopedic surgery. In cooperation with representatives of health, welfare, and social agencies, epidemic preparedness programs are conducted to help communities meet outbreaks. Epidemic aid such as money, equipment, personnel, and professional consultation is available to communities. The Foundation, through its chapters serving 3050 counties of the country, provides funds to pay for the treatment of needy infantile paralysis patients regardless of age, race, creed, or color.

Capital Assets: \$13,199,971.

Expenditures: Year ending May 31, 1945, \$4,775,853. Of this sum, grants totaled \$4,105,361.

National Foundation of Musical Therapy, Inc.; 113 West 57th Street, New York 19, N.Y.; E. E. Garrett, Director.

Purpose and Activities: No reply to requests for information.

National Sanitation Foundation (1944); School of Public Health, Ann Arbor, Mich.; Dr. Henry F. Vaughan, President; Walter F. Snyder, Executive Director.

Purpose and Activities: The Foundation is an organization, supported by gifts, grants, and bequests, where public health workers, industry, and business combine their efforts to solve common problems. Its purpose is the improvement of environmental health conditions for the people of the United States by means of technical research and education. The Foundation initiates research and educational projects through grants to universities, state and

local departments of health, and other agencies best qualified to assure productive results. It began operation as of January 1, 1945.

Capital Assets: \$75,000.

Expenditures: Too recently organized for data to be pertinent.

Negro Rural School Fund. See Southern Education Foundation.

Nelson — William Rockhill Nelson Trust (1926); William Rockhill Nelson Gallery of Art, 4525 Oak Street, Kansas City 2, Mo.; Paul Gardner, Director; Ethlyne Jackson, Acting Director.

Purpose and Activities: Nelson Trust funds (income from the William Rockhill Nelson Trust) are devoted entirely to the purchase of works of art and to the operation of the William Rockhill Nelson Gallery of Art which houses them. This operation includes a broad program of both adult and child education in art appreciation, partly self-supporting and partly financed by Nelson Trust funds.

Capital Assets: \$11,000,000.

Expenditures: Calendar year 1944, \$331,082. Of this sum, \$250,795 was direct cost of works of art.

Nemours Foundation (1936); 1514 Barnett National Bank Building, Jacksonville 2, Fla.; Jessie Ball duPont, President; Edward Ball, Secretary.

Purpose and Activities: Established in compliance with the Will of Alfred I. duPont, this Foundation is at present confining its activities to operation of the Alfred I. duPont Institute of the Nemours Foundation at Nemours in Wilmington, Delaware, an institute for the care and treatment of crippled children, but not incurables.

Capital Assets: Not stated.

Expenditures: Not stated.

New Haven Foundation (1928); 205 Church Street, New Haven 10, Conn.; Osborne A. Day, Secretary.

Purpose and Activities: A community trust, organized under a Resolution and Declaration of Trust providing that "the Distribution Committee shall in each calendar year appropriate the entire net income for such public, charitable, or educational uses and purposes as will, in the absolute and uncontrolled discretion of the Distribution Committee (subject to the particular terms of any gift), most effectively assist, encourage and promote the well-being of mankind and primarily of the inhabitants of the City of New Haven, Connecticut, as now or hereafter constituted, and its vicinity, regardless of race, color, or creed."

Capital Assets: \$1,077,836.

Expenditures: Calendar year 1944, \$34,307 in grants.

New Jersey State Federation of Women's Clubs. See Yardley Foundation Federation Fellowship Fund.

New-Land Foundation, Inc. (1941); 30 Broad Street, New York 4, N.Y.; Wolfgang S. Schwabacher, President; Nathaniel Whitehorn, Secretary.

Purpose and Activities: The Foundation has been set up by several individuals for charitable, educational, benevolent, humanitarian, public welfare, public health, and eleemosynary purposes. Its chief fields of interest are medical research, education, and race relations.

Capital Assets: Approximately \$350,000.

Expenditures: Calendar year 1944, approximately \$20,000, all in grants.

New York Community Trust (1923); 120 Broadway, New York 5, N.Y.; Ralph Hayes, Director.

Purpose and Activities: A community trust, set up to provide an administrative medium for multiple charitable funds while preserving the identity of each. As of January 1945, 74 funds were being administered by the Trust.

Capital Assets: \$15,871,557.

Expenditures: Calendar year 1944, \$558,746, all in grants.

AMERICAN FOUNDATIONS

New York Foundation (1909); 61 Broadway, New York 6, N.Y.; David M. Heyman, President; Jerome H. Schloss, Secretary.

Purpose and Activities: Established by Alfred M. Heinsheimer and others to receive and maintain a fund or funds and to apply the income thereof to altruistic purposes, charitable, benevolent, educational, or otherwise, within the United States of America, as the trustees may determine. Chief recent interests have been in the fields of education, health, and social welfare.

Capital Assets: \$9,000,000.

Expenditures: Calendar year 1944, \$351,865. Of this sum, grants represented \$339,824.

Nichols Foundation; 60 Wall Tower, New York 5, N.Y.

Purpose and Activities: No reply to requests for information.

Nileb Foundation; 3056 duPont Building, Wilmington 98, Del.; H. B. Robertson, Secretary.

Purpose and Activities: The Foundation's purposes are educational and charitable.

Capital Assets: Not stated.

Expenditures: Not stated.

Noble — Edward J. Noble Foundation; c/o Ralph E. Brush, Smith Building, Greenwich, Conn.

Purpose and Activities: No reply to requests for information.

Norman — Aaron E. Norman Fund, Inc. (1935); 60 Beaver Street, New York 4, N.Y.; Edward A. Norman, Chairman; William K. Jacobs, Jr., Secretary-Treasurer.

Purpose and Activities: Formerly called the Assistance Fund, this Fund was established by the late Aaron E. Norman and family to enable the members of the corporation to concentrate their individual charitable donations in a common fund so as to achieve maximum benefits for charitable organizations and needy individuals; and from the sums realized from

the aforesaid sources to disburse the principal and/or income to charitable or social welfare organizations maintained by others, or to needy individuals or families directly; to engage in charitable and benevolent activities and to do such things as are generally done by charitable organizations. Activities have recently been in the fields of education, health, and social welfare, with special wartime grants to the American National Red Cross, National War Fund, refugee relief, and similar services.

Capital Assets: \$1,075,701.

Expenditures: Calendar year 1944, \$73,110. Of this total, grants comprised \$73,100.

Northern Baptist Education Society (1791); 517 Tremont Temple, Boston 8, Mass.; Rev. W. Llewellyn Hamer, Executive Secretary.

Purpose and Activities: "The object of this Society shall be to aid worthy young men and women having the approval of the churches of which they are members to acquire an adequate preparation for efficient service in the Christian ministry or other recognized religious activities of the Baptist denomination at home or abroad." The Society was founded under the name, Baptist Education Fund.

Capital Assets: \$120,000.

Expenditures: Year ending May 31, 1944, \$5,800. Of this sum, grants constituted \$4,600.

Noyes — LaVerne Noyes Scholarship Fund (1919); Estate of LaVerne Noyes, 2500 Roosevelt Road, Chicago 8, Ill.; Lewis C. Walker, Trustee.

Purpose and Activities: Established by LaVerne Noyes "to express his gratitude to, and in a slight degree to reward, those who ventured the supreme sacrifice of life for this country and for mankind" in World War I "for the liberty of the world, and also to aid in keeping alive, for generations to come, the spirit of unselfish patriotic devotion which these men displayed and without which no free government can long endure." These scholarships are awarded in 49 prominent col-

leges and universities as part or full payment of tuition for students needing assistance who are citizens of the United States and either (1) veterans of World War I, or (2) descended by blood from someone who has served in the army or navy of the United States in said war. Eligible students should make application direct to the listed university or college they wish to attend.

Capital Assets: Not stated.

Expenditures: Not stated.

Nutrition Foundation, Inc. (1941); 405 Lexington Avenue, New York 17, N.Y.; Charles Glen King, Scientific Director; Ole Salthe, Secretary.

Purpose and Activities: Established by manufacturers of food and related products, this Foundation's major purpose is to provide a long-range program of fundamental research in nutrition. The Foundation has made grants to 42 institutions in the United States and Canada, the projects including studies of human requirements of specific nutrients, the origins and functions of the individual nutrients in living cells, public health problems in nutrition, and maternal and infant nutrition. Nutrition Reviews is published. In 1944 first consideration was given to nutritional studies related directly to the war. In co-operation with the Office of the Quartermaster General, the Surgeon General, and the Department of Agriculture, the Foundation has made a number of grants in which military aspects were the primary consideration.

Capital Assets: \$1,683,000.

Expenditures: Calendar year 1944, \$261,208. Of this sum, \$202,400 represented grants.

Oberlaender Trust. See Schurz — Carl Schurz Memorial Foundation, Inc.

Ohrbach Foundation; 841 Broadway, New York 3, N.Y.; Nathan M. Ohrbach, President.

Purpose and Activities: No reply to requests for information.

Ophthalmological Foundation (1930); 301 East 14th Street, New York 3, N.Y.; Clarence G. Michalis, President; P. V. G. Mitchell, Secretary.

Purpose and Activities: Established by John Markle to advance the science of ophthalmology and the prevention of blindness by making contributions to institutions or agencies for the blind, hospitals, dispensaries, or laboratories; to keep the public informed of the best methods of checking the increase of blindness; and to secure medical and surgical care and treatment of persons afflicted or threatened with blindness, partial blindness, or defective or impaired vision. Current activities include research on color vision, aviation ophthalmology, injuries of the eyeball, plastic surgery, chronic uveal inflammation, and primary and secondary glaucoma.

Capital Assets: \$61,347.

Expenditures: Year ending September 30, 1944, \$12,306.

Pack — Charles Lathrop Pack Forestry Foundation (1930); 1214 16th Street, NW., Washington 6, D.C.; Randolph G. Pack, President; Tom Gill, Secretary.

Purpose and Activities: Established by Charles Lathrop Pack "to promote educational and scientific work in connection with a constructive policy of forest protection and extension, and to increase public appreciation of forests as natural resources essential to the national welfare." On the advice of its advisory board, composed of leading foresters of the United States, the Foundation supports projects for the study of important forest problems, and publishes the results of such studies, as well as other material designed to broaden public understanding of forestry. It also co-operates with other organizations in larger studies, such as the survey of tropical forests conducted in co-operation with the Tropical Plant Research Foundation. At present it is carrying on jointly with the Society of American Foresters a series of surveys of state forestry administration.

Capital Assets: Not stated.

Expenditures: Not stated.

Palestine Foundation Fund; 41 East 42d Street, New York 17, N.Y.; Bernard A. Rosenblatt, President.

Purpose and Activities: No reply to requests for information.

Paley — William S. Paley Foundation, Inc. (1936); 485 Madison Avenue, New York 22, N.Y.; William S. Paley, President; Evelyn Lasarow, Secretary.

Purpose and Activities: Founded by William S. Paley, the Foundation functions largely through gifts received from Mr. Paley annually. Most of its funds are distributed each year. No definite policy of specialization in any single field has as yet been established by the Foundation.

Capital Assets: Not stated.

Expenditures: Not stated.

Payne Fund, Inc. (1927); 1 Madison Avenue, New York 10, N.Y.; Mrs. Chester C. Bolton, President; Mrs. Margaret B. Walker, Secretary.

Purpose and Activities: To initiate or assist research and experiment in education. The present emphasis is on media of mass education and communication.

Capital Assets: Not stated.

Expenditures: Not stated.

Penney — J. C. Penney Foundation (1923); 330 West 34th Street, New York 1, N.Y.; J. C. Penney, President; E. M. Hilton, Secretary.

Purpose and Activities: The Foundation functioned until the early 1930's, when its operation was discontinued with the exception of the Memorial Home Community, maintained at Penney Farms, Florida, for the benefit of aged, retired ministers and their wives. The ownership of the property has not changed but the Home is now under the sponsorship of the Christian Herald.

Capital Assets: Not stated.

Expenditures: Not stated.

Pepperdine — George Pepperdine Foundation (1931); 3757 Wilshire Blvd., Los Angeles 5, Calif.; George Pepperdine, President; Moore Lynn, Secretary.

Purpose and Activities: Established by George Pepperdine for charitable, educational, and religious work. The greater part of the Foundation's contributions have been to the George Pepperdine College, a four-year standard co-educational college. Other interests have been in the fields of child welfare and religion.

Capital Assets: \$2,000,000.

Expenditures: Calendar year 1944, \$50,000.

Permanent Charity Fund (Boston). *See* Committee of the Permanent Charity Fund, Inc.

Permanent Community Trust. *See* Reed — Frank H. Reed Permanent Community Trust.

Pforzheimer — Carl and Lily Pforzheimer Foundation, Inc. (1942); Room 1710, 25 Broad Street, New York 4, N.Y.; Carl H. Pforzheimer, President; Alexander B. Siegel, Secretary.

Purpose and Activities: Established by Carl H. and Lily O. Pforzheimer for charitable, scientific, literary, or educational purposes, including the encouragement of art.

Capital Assets: Not stated.

Expenditures: Not stated.

Phelan — James D. Phelan Foundation (1932); 438 Phelan Building, San Francisco 2, Calif.; Lois Hesson, Director; Claire Y. Kingsford, Secretary.

Purpose and Activities: James D. Phelan in his Will set aside a million dollars, the income from which was to be used "To assist, without distinction as to nationality, creed or sex, in relieving the sick poor of the City and County of San Francisco, California, from disease and suffering, by employing and furnishing nurses to care for them primarily in their homes." The Will further directed that the fund be used "in helping the needy sick to personal comfort and quick recovery." The plan

of the Foundation is to give full-time (eight-hour) nursing service in the homes of patients who are under a physician's care, need nursing service, and cannot afford to pay for such service. The Foundation staff is composed of both graduate and nongraduate nurses, working under a field supervisor who is a public health nurse.

Capital Assets: \$1,166,949.

Expenditures: Calendar year 1944, \$25,551.

Phelps-Stokes — Trustees of the Phelps-Stokes Fund, Inc. (usual designation Phelps-Stokes Fund) (1911); 101 Park Avenue, New York 17, N.Y.; Dr. Anson Phelps Stokes, President; Dr. Thomas Jesse Jones, Educational Director.

Purpose and Activities: Founded by Miss Caroline Phelps Stokes, who stipulated in her Will that the net income of the Fund should be used for the improvement of tenement houses in New York City and for the education of Negroes both in Africa and the United States, North American Indians, and needy and deserving white students. The Fund is primarily active in the fields of housing (in New York City only), race relations, and religion (education of rural Negro ministers). Scholarships are occasionally granted, but not as a regular policy. The Fund has assumed the organization and preliminary financing of Encyclopedia of the Negro, Inc., and the publication of its "Preparatory Volume." It has also organized and financed the Committee on Negro Americans in Defense Industries, with a view to stimulating Negro employment; and the Committee on Africa, the War, and Peace Aims, including its report entitled "The Atlantic Charter and Africa from an American Standpoint."

Capital Assets: \$1,090,567.

Expenditures: Year ending October 31, 1944, \$46,612. Of this sum, expenditure for grants totaled \$32,814.

Phi Beta Kappa Foundation (1924); 5 East 44th Street, New York 17, N.Y.; John Kirkland Clark, Chairman.

Purpose and Activities: "An educational institution for the creation of funds or endowments for the erection of memorial buildings, and particularly a memorial building at the College of William and Mary, to the fifty founders of the Phi Beta Kappa Society; for the promotion of sound learning by the establishment of fellowships, scholarships, foundations, funds, endowments, prizes or by any other method which may be found desirable to further such object, and for the encouragement and development of high standards of honor, integrity and character and inspired leadership, including the cherishing of the true spirit of brotherhood throughout our land." A fellowship of \$1,500 is awarded every other year for research in the fields of French or Greek literature.

Capital Assets: \$350,000.

Expenditures: Year ending July 31, 1944, \$32,000. Of this sum, grants totaled \$30,800.

Philadelphia. See Board of Directors of City Trusts, City of Philadelphia.

Philadelphia Foundation (1918); 135 South Broad Street, Philadelphia 9, Pa.; George Wharton Pepper, Chairman of Distribution Committee; Marshall S. Morgan, Secretary.

Purpose and Activities: This community trust was set up by the Fidelity-Philadelphia Trust Company, which states: "Experience having proven that gifts for charitable purposes can be more economically and advantageously administered if such gifts are combined in a common fund under a unified control, and to the end that people of the City of Philadelphia and of the Commonwealth of Pennsylvania may have assurance that their charitable gifts, either testamentary or by deed, can be cared for and administered so as to operate for the best advantage of the Community, notwithstanding the inevitable changes of the conditions of human life, the said Fidelity-Philadelphia Trust Company hereby agrees to accept as Trustee gifts to it to be held as part of the Foundation."

Capital Assets: \$747,174.

Expenditures: Year ending September 30, 1944, \$31,971, all in grants.

Phillips — Frank Phillips Foundation, Inc. (1937); Bartlesville, Okla.; Frank Phillips, Chairman; W. C. Smoot, Secretary and Treasurer.

Purpose and Activities: The Foundation's principal funds were derived from the personal fortunes of Mr. and Mrs. Frank Phillips. During the past few years the greater portion of its contributions have been made to character-building organizations and to orphanages. A number of scholarships are maintained in leading schools. Research work now being conducted by Barnes Hospital and Washington University of St. Louis is financed by the Foundation.

Capital Assets: Not stated.

Expenditures: Not stated.

Pickett and Hatcher Educational Fund, Inc. (1938); 215 First National Bank Building, Columbus, Ga.; Wilbur H. Glenn, President; J. H. Cutler, Secretary.

Purpose and Activities: Founded by Claude A. Hatcher to aid young people in acquiring or finishing their education.

Capital Assets: \$2,313,724.

Expenditures: Calendar year 1944, \$29,724.

Pierce — John B. Pierce Foundation (1924); 40 West 40th Street, New York 18, N.Y.; Clarence M. Woolley, President; Henry L. Weimer, Secretary and Treasurer.

Purpose and Activities: Founded by John B. Pierce to advance the general hygiene and comfort of human beings and their habitation through the promotion of research and educational, technical, or scientific work in the general field of heating, ventilation, and sanitation.

Capital Assets: In excess of \$5,000,000.

Expenditures: Not stated.

Pilgrim Foundation (1927); Room 13, 1106 Main Street, Brockton 37, Mass.; Edgar B. Davis, President; Mary L. Papineau, Secretary.

Purpose and Activities: The income from this fund, established by Edgar B. Davis, is to be used for needy families, particularly children, in Brockton, Massachusetts, and contiguous towns. If the entire income should not be needed for this purpose, it can be used partly for educational purposes.

Capital Assets: Not stated.

Expenditures: Not stated.

Pillsbury Foundation; c/o Edwin S. Pillsbury, 680 McKnight Road, South St. Louis 5, Mo.

Purpose and Activities: No reply to requests for information.

Pines — N. L. Pines Foundation; c/o Ned L. Pines, 10 East 40th Street, New York 16, N.Y.

Purpose and Activities: Information declined.

Pittsburgh Skin and Cancer Foundation (1923); 4518 Winthrop Street, Pittsburgh 13, Pa.; Arthur E. Braun, President; Dr. Lester Hollander, Medical Director.

Purpose and Activities: Established "for diagnosis and treatment of cancer and skin diseases, making this service available to such people of this community who are financially unable to avail themselves of the proper treatment; and for education of patients, their families, medical and social workers, and the public in general regarding cancer."

Capital Assets: \$66,000.

Expenditures: Calendar year 1944, \$32,600.

Plainfield Foundation (1920); 202 Park Avenue, Plainfield, N.J.; H. D. Davis, Secretary.

Purpose and Activities: A community trust, set up for broad purposes which include assistance to public educational and charitable institutions; promotion of scientific research; care of the needy, sick, aged, and helpless; aid in the reformation of drug addicts, alcoholics, released inmates of penal and reformatory institutions, and wayward or delinquent persons; improvement of living and working

conditions; and provision of facilities for public recreation. During the past year the Foundation has assisted health and social agencies in Plainfield.

Capital Assets: \$76,152.

Expenditures: Calendar year 1944, \$3,809, of which grants amounted to \$3,669.

Plotz — Ella Sachs Plotz Foundation for the Advancement of Scientific Investigation (1923); 30 Pine Street, New York 5, N.Y.; Dr. Joseph C. Aub, President; Dr. George B. Wislocki, Chairman of Executive Committee.

Purpose and Activities: Founded by Ella Sachs Plotz for the promotion of research directed toward the solution of problems in medicine and surgery, or in branches of science bearing on medicine and surgery. Grants may be used for the purchase of apparatus and supplies that are needed for special investigations, and for the payment of unusual expenses incident to such investigations, including technical assistance, but not for providing apparatus or materials which are ordinarily a part of laboratory equipment. Since its inception the Foundation has distributed over 500 grants to scientists throughout the world. A portion of the income has been reserved for unusual postwar needs.

Capital Assets: \$173,948.

Expenditures: Calendar year 1944, \$6,610. Of this sum, grants represented \$6,141.

Pomar. See El Pomar Foundation.

Powers — Leland Powers Foundation, Inc.; c/o Haven M. Powers, 31 Evans Way, Boston 15, Mass.

Purpose and Activities: At the date of this inquiry the Foundation was inactive.

Prentiss — Elisabeth Severance Prentiss Foundation (1939); Euclid at East 6th Street, Cleveland 1, Ohio; E. S. Lindeman, Secretary, Board of Managers.

Purpose and Activities: Founded by Elisabeth Severance Prentiss to promote medical and surgical research; to initiate and further ac-

tivities designed to promote public health; to aid nonprofit hospitals and medical institutions in Cuyahoga County, Ohio, by contributions for equipment, operating expenses, or purchase of rare and expensive drugs; to improve methods of hospital administration; and to aid in the establishment and support of plans to make hospital and medical care available to all, especially to those with low incomes. It is expected that most of the Foundation's activities will be carried on in Ohio. Current activities include the fields of health (hospitals) and education (medical colleges and research fellowships).

Capital Assets: Not definitely known; still in the process of collection.

Expenditures: Calendar year 1944, \$169,096 in grants.

Presbyterian Church. *See* Christian Education and Ministerial Relief of the Presbyterian Church; and Jarvie — James N. Jarvie Commonweal Service.

Presser Foundation (1916); 1717 Sansom Street, Philadelphia 3, Pa.; James Francis Cooke, President; J. Leon McCrery, Executive Secretary.

Purpose and Activities: Established by Theodore Presser to provide scholarships and loans to promising music students; to increase the value of musical education and to popularize the study of music; and to assist music teachers through emergency aid, maintenance of a home for retired teachers, and help in making provision for their old age.

Capital Assets: Not stated.

Expenditures: Not stated.

Price — Lucien B. and Katherine Price Foundation; Dublin Road, Greenwich, Conn.

Purpose and Activities: No reply to requests for information.

Propp Foundation, Inc.; 524 Broadway, New York 12, N.Y.

Purpose and Activities: No reply to requests for information.

Pruyn Fund. *See* Glens Falls Foundation.

Race Betterment Foundation (1906); 165 North Washington Avenue, Battle Creek, Mich.; Dr. James T. Case, President; Gertrude Estill, Secretary.

Purpose and Activities: Dr. John Harvey Kellogg established the Foundation to aid institutions or individuals active in such sanitary, dietetic, dress, hygienic, and temperance reforms as will disseminate the principles of social purity and oppose the use of narcotics of all kinds; to found homes and otherwise care for homeless, destitute, and orphan children, and aged, infirm, and outcast men and women, and infirm and superannuated physicians and nurses who have spent their lives in medical missionary work; and to train and send out missionary physicians and nurses and give pecuniary aid to those being thus trained.

Capital Assets: \$617,998.

Expenditures: Calendar year 1944, \$23,705.

Raskob — Bill Raskob Foundation, Inc.; 9011 duPont Building, Wilmington 98, Del.

Purpose and Activities: At the date of this inquiry the Foundation was inactive. *See* 1938 edition, American Foundations for Social Welfare.

Ratshesky — A. C. Ratshesky Foundation (1916); 30 Court Street, Boston 1, Mass.; Alan R. Morse, President; Norman A. Walker, Secretary.

Purpose and Activities: Established by Abraham C. Ratshesky "to assist in the education, and to give aid and comfort to relieve the suffering of the needy and deserving poor." Contributions have been made in the past to Protestant, Catholic, and Jewish charities. Aid to students was discontinued about 15 years ago, and a camp for girls and another for boys were disposed of in 1943. Gifts made in 1944 were limited to the Red Cross War Fund.

Capital Assets: \$169,616.

Expenditures: Calendar year 1944, \$2,078. Of this sum, grants constituted \$2,000.

Rawleigh Foundation; Freeport, Ill.; W. T. Rawleigh, President; J. R. Jackson, Secretary.

Purpose and Activities: At the date of this inquiry the Foundation was inactive.

Reed — Frank H. Reed Permanent Community Trust (1919); c/o First National Bank and Trust Company of Tulsa, Tulsa 2, Okla.; N. G. Henthorne, Chairman of Disbursing Committee.

Purpose and Activities: Established by Frank H. and Isabelle S. Reed for charitable work among children. The income is spent to build wading pools for children. The program was suspended until the postwar period because of shortage of labor and materials.

Capital Assets: \$114,291.

Expenditures: Calendar year 1944, none.

Relief and Research Fund; c/o W. E. Johnston, 180 Madison Avenue, New York 16, N.Y.

Purpose and Activities: Information declined.

Relief Foundation. See Burke — Winifred Masterson Burke Relief Foundation, Inc.

Religious Motion Picture Foundation. See Harmon Foundation.

Reynolds — Z. Smith Reynolds Foundation, Inc. (1936); 1206 Reynolds Building, Winston-Salem 3, N.C.; W. N. Reynolds, President; Stratton Coyner, Secretary.

Purpose and Activities: Established by Richard J. Reynolds, Mary Reynolds Babcock, and Nancy Reynolds Bagley for charitable purposes in the state of North Carolina.

Capital Assets: \$10,072,123.

Expenditures: Calendar year 1944, \$226,630. Of this sum, grants comprised \$226,500.

Rhode Island Foundation (1916); 15 Westminster Street, Providence 1, R.I.; Henry D. Sharpe, Chairman, Distribution Committee; John H. Wells, Secretary.

Purpose and Activities: A community trust, set up to improve living conditions and promote the moral, mental, and physical well-being of

the inhabitants of Rhode Island. Within these broad limits, its contributions through established organizations cover a wide range including health, welfare, character-building, and educational services.

Capital Assets: \$908,510.

Expenditures: Calendar year 1944, \$26,163. Of this sum, grants represented \$24,291.

Richardson Foundation, Inc. (1935); Piedmont Building, Greensboro, N.C.; H. S. Richardson, President; Lunsford Richardson, Secretary and Treasurer.

Purpose and Activities: Established by members of the Richardson family for general charitable purposes, and especially to encourage, support, and undertake activities which will provide for the boys and girls of the country a healthy and happy youth and will aid them to obtain the opportunities for self-improvement, education, and training in good citizenship; to foster an interest in and knowledge of the problems of government; to help worthy persons, particularly inhabitants of North Carolina, who have lost their means of support through economic causes beyond their control; to encourage, support, and undertake activities which will better farming conditions and knowledge of farming, will foster better playgrounds for children, a wider knowledge of the habits of wildlife (wild and in North Carolina preserves), and encourage every kind of recreational activity, including a knowledge of sports; to make studies and to encourage, support, and undertake activities which will increase knowledge of the problems of overpopulation, contagious disease, and every type of scientific study and medical research; to disseminate the results of such research. Due to major expenditures in 1937-1939 in construction of the Greensboro, North Carolina, civic center, this Foundation is now in a stage of accumulation.

Capital Assets: \$336,784.

Expenditures: Calendar year 1944, \$866.

Richmond Foundation; c/o Virginia Trust Company, Richmond 14, Va.

Purpose and Activities: No reply to requests for information.

Riggs — Austen Riggs Foundation, Inc. (1919); Stockbridge, Mass.; Sidney Lovett, President; Henry W. Dwight, Treasurer and Clerk.

Purpose and Activities: Founded by Dr. Austen Fox Riggs and friends to establish and maintain a hospital for the treatment of nervous disorders, to operate a clinic or out-patient department, to train physicians and other professional students, and to include research in the field of psychiatry as an integral function. In addition to its interest in mental hygiene, the Foundation is also active in child welfare and family welfare. Fellowships are given for study at the Foundation in Stockbridge and the clinic in Pittsfield.

Capital Assets: \$440,833.

Expenditures: Calendar year 1944, \$142,691, of which grants totaled \$43,431.

Robinson — E. O. Robinson Mountain Fund; Frankfort, Ky.; Edward C. O'Rear, Chairman of Board.

Purpose and Activities: No reply to requests for information.

Roche — Edward and Ellen Roche Relief Foundation (1930); 70 Broadway, New York 4, N.Y.; George W. Davison and Alfred T. Davison, Trustees.

Purpose and Activities: Established by Edward Roche for the relief of destitute women and children.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$3,675. This entire amount took the form of grants.

Rochester Community Chest, Inc. (1918); 70 North Water Street, Rochester 4, N.Y.; Harry P. Wareham, Manager.

Purpose and Activities: The Rochester Community Chest, in addition to raising funds annually for its participating agencies, operates a trust department in which 43 separate funds are combined at the present time. This department constitutes a community trust. Current emphases include mental hygiene, the handicapped, child welfare, family welfare, relief, and recreation.

Capital Assets: \$646,531.

Expenditures: Year ending March 31, 1944, \$20,649.

Rockefeller Brothers Fund, Inc. (1940); 50 West 50th Street, New York 20, N.Y.; John D. Rockefeller, 3rd, President; Arthur W. Packard, Director.

Purpose and Activities: The Fund, set up by the five Rockefeller brothers, John D., 3rd, Nelson A., Laurance S., Winthrop, and David, operates entirely on the basis of making grants directly to outside agencies. The present program is confined primarily to the support of certain agencies rendering basic social services in the city of New York and to a limited number of national agencies. Of the expenditures for 1944, substantially more than half was for aid to wartime agencies.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$166,063.

Rockefeller Foundation (1913); 49 West 49th Street, New York 20, N.Y.; Raymond B. Fosdick, President; Norma S. Thompson, Secretary.

Purpose and Activities: Founded by John D. Rockefeller to promote the well-being of mankind throughout the world. The Foundation's program, in terms of broad objective, is the advancement of knowledge. Within this general area there are certain specific fields upon which emphasis is at present being placed. In the medical sciences emphasis is largely on psychiatry; in the natural sciences, on experimental biology; in public health, on the development of general public health activities and on the study and control of certain diseases; in the social sciences, on projects contributing to the understanding of important social problems and to the development of personnel and method; and in the humanities, on efforts which tend to raise the general cultural level and to promote cultural interchange between countries. These defined objectives are not rigidly interpreted. Contributions were made during 1944 for work in the medical, natural, and social sciences, the humanities, and public health. Except to a limited extent

in public health, the Foundation is not an operating organization. Its activities are confined to the support of other agencies and to the training, through postdoctoral fellowships, of competent personnel in the various fields of knowledge.

Capital Assets: \$189,527,823.

Expenditures: Calendar year 1944, \$6,687,489. Of this sum, grants totaled \$5,124,814.

Rosenau — Sidney R. Rosenau Foundation (1940); 25th and Westmoreland Streets, Philadelphia, Pa.; Sidney R. Rosenau, Chairman; D. Hays Solis-Cohen, Secretary.

Purpose and Activities: The funds of the Foundation, which has been set up by Sidney R. Rosenau, are to be devoted to "purposes wholly charitable, educational, philanthropic and civic."

Capital Assets: \$98,850.

Expenditures: Calendar year 1944, \$6,651. The entire sum was expended in grants to recognized charitable and educational institutions.

Rosenberg Foundation (1931); 177 Post Street, San Francisco 8, Calif.; Dr. Monroe E. Deutsch, President; Mrs. Leslie W. Gan-yard, Secretary.

Purpose and Activities: Founded by Max L. Rosenberg for the furtherance of education and the arts, the control and elimination of disease, the promotion of the physical and mental well-being of mankind, the advancement of industrial co-operation, the improvement and betterment of living and working conditions, and support of social welfare work. During the past year the Foundation has concentrated on community organization, child care, parent education, and war work such as the support of facilities for men and women in the armed forces. Activities are limited to California.

Capital Assets: Shares in Rosenberg Bros. and Co., value unstated.

Expenditures: Calendar year 1944, \$105,665, of which grants totaled \$96,860.

Rosenfeld — See Mann-Rosenfeld Foundation.

Rosenstiel — Dorothy H. and Lewis Rosenstiel Foundation (1944); 350 Fifth Avenue, New York 1, N.Y.; Lewis S. Rosenstiel, President and Director; Ralph T. Heymsfeld, Secretary.

Purpose and Activities: Founded by Dorothy H. Rosenstiel to perform, encourage, and provide for charitable, religious, scientific, literary, and educational acts and works. The present emphases are on health and social welfare.

Capital Assets: \$7,250,000 (as of May 1, 1945).

Expenditures: From date of organization (October 5, 1944) to May 1, 1945, \$76,000.

Rosenwald — Julius Rosenwald Fund (1917); 4901 Ellis Avenue, Chicago 15, Ill.; Edwin R. Embree, President; Dorothy A. Elvidge, Secretary.

Purpose and Activities: The Fund was established by Julius Rosenwald for "the well-being of mankind." The present program includes the training of teachers for southern rural schools, Negro and white; fellowships to Negroes and to white persons who propose to work in the field of race relations; and general work in race relations, specifically Negro-white relationships.

Capital Assets: \$2,500,000.

Expenditures: Year ending June 30, 1944, \$1,138,386. Of this sum, \$1,014,515 represented grants.

Rosenwald — Lessing J. Rosenwald Foundation (1937); Jenkintown, Pa.; Lessing J. Rosenwald, Chairman.

Purpose and Activities: No reply to requests for information.

Rotary Educational Foundation of Atlanta, Inc. (1921); 603 Forsyth Building, Atlanta 3, Ga.; Kendall Weisiger, Chairman; Beatrice B. Merck, Secretary.

Purpose and Activities: Members of the Rotary Club of Atlanta established the Foundation "To promote general interest in education and educational projects. To lend money to young men and young women in acquiring higher education, upon such terms and for such periods as may seem proper . . . To make dona-

tions for philanthropic, benevolent and educational purposes. . . ." In making loans, preference is given to college Juniors and Seniors who are in the top third of their classes.

Capital Assets: \$109,513.

Expenditures: Year ending June 30, 1944, \$29,581.

Rotch Travelling Scholarship, Inc.

(1883); c/o Fiduciary Trust Company, 10 Post Office Square, Boston 9, Mass.; Mrs. Annie L. Lamb, President; William Emerson, Secretary.

Purpose and Activities: Founded by the heirs of Benjamin S. Rotch for the advancement of education in architecture. Ordinarily scholarships are awarded each year to a student for travel abroad for study in architecture but because of war conditions no award has been made since 1941.

Capital Assets: \$89,665.

Expenditures: Calendar year 1944, \$444.

Roth — Henry Warren Roth Educational Fund (1935); 2933 Cathedral of Learning, University of Pittsburgh, Pittsburgh 13, Pa.; Robert M. Gilkey, President; Dr. Eugene W. Miller, Secretary-Treasurer.

Purpose and Activities: This Fund was established by Miss Elizabeth Stewart in honor and memory of Dr. Henry Warren Roth, first president of Thiel College. It is designed "to assist worthy boys and girls in obtaining an education. Trustees may distribute income either in the form of an outright contribution to worthy boys and girls for educational purposes, or . . . loan from the income of said fund such sums as, in the opinion of said Trustees, will be for the best interests of such boys and girls." Preference shall be given to students or prospective students of Thiel College, but exceptions may be made. During the war, demand for student loans fell off sharply; all promissory notes of students in service were extended to the end of the war, without interest for the extension period.

Capital Assets: \$121,319.

Expenditures: Year ending June 30, 1944, \$2,698. Of this sum, \$2,075 represented grants.

Ruggles — Charles F. Ruggles Endowment; Manistee, Mich.; Ewald J. Pfeiffer, Executor.

Purpose and Activities: No reply to requests for information.

Russell Sage Foundation. See Sage — Russell Sage Foundation.

Russian Student Fund, Inc. (1920); 215 West 23d Street, New York 11, N.Y.; Alexis R. Wiren, Executive Director; Pierre Routsky, Executive Secretary.

Purpose and Activities: A revolving fund set up by various contributors to "aid persons of Russian origin and their descendants to obtain academic, technical or professional training in the United States of America; to give financial assistance to Russian students to enable them to undertake or to complete courses of study in schools, colleges or universities or other educational institutions in the United States or conducted elsewhere under American direction, or to obtain practical experience and training in business or commercial houses, firms or corporations; to establish scholarships in educational institutions for the benefit of Russian students; and to establish courses, lectures, and other means of instruction, for the benefit of such Russian students."

Capital Assets: \$366,412.

Expenditures: Not stated.

Rutledge — Edward Rutledge Charity (1911); Chippewa Falls, Wis.; F. G. Martin, President; Walter F. Larrabee, Secretary.

Purpose and Activities: Founded by Edward Rutledge. The net income is to be used to furnish relief for the "worthy poor," and to aid and assist benevolent or charitable associations or institutions. Current interests include child welfare, family welfare, and relief.

Capital Assets: \$1,025,745.

Expenditures: Year ending June 1, 1944, \$33,653, of which grants constituted \$2,297.

Sage — Olivia Sage Fund. See Trudeau — Edward L. Trudeau Foundation.

Sage — Russell Sage Foundation (1907); 130 East 22d Street, New York 10, N.Y.; Shelby M. Harrison, General Director; John M. Glenn, Secretary.

Purpose and Activities: Founded by Mrs. Russell Sage to "promote the improvement of social and living conditions in the United States." Members of the staff of the Foundation study social conditions and methods of social work; interpret the findings; make available the information by publications, conferences, and other means; and seek to stimulate action for social betterment. War-centered activities have included studies of relief and rehabilitation abroad and an employment study. The several departments are: Arts and Social Work, Charity Organization, Consumer Credit Studies, Industrial Studies, Library, Publications, Social Work Interpretation, Social Work Year Book, Statistics, Studies in the Professions. In addition to direct operation through these departments, grants were made to outside agencies in the fields of social welfare, family welfare, and city and regional planning.

Capital Assets: \$15,000,000.

Expenditures: Year ending September 30, 1944, \$570,000. Of this sum, about \$140,000 represented grants to outside agencies.

St. Louis Public Schools Foundation (1916); 911 Locust Street, St. Louis 1, Mo.; Louis Nolte, President; Mervyn E. Wiehtaupt, Secretary.

Purpose and Activities: This fund was set up by Ben Blewett to aid teachers or former teachers of St. Louis public schools who are in need, and to furnish loan funds for professional training.

Capital Assets: \$500,068.

Expenditures: Calendar year 1944, \$4,119.

Salem Foundation (1930); c/o Pioneer Trust Company, Salem, Ore.; A. N. Bush, President; E. O. Stadter, Jr., Secretary.

Purpose and Activities: The Foundation is a community trust. The distribution committee is authorized to appropriate the net income in its discretion so that it may "most effectively assist, encourage and promote the well-

being of mankind and primarily the inhabitants of the City of Salem, Oregon, including local public, charitable and educational institutions." The Foundation's present emphasis is on child welfare.

Capital Assets: \$10,000 (as of May 1, 1945).

Expenditures: Calendar year 1944, \$450.

Santa Barbara Foundation (1928); 11 East Carrillo Street, Santa Barbara, Calif.; Robert E. Easton, President; Archie M. Edwards, Secretary.

Purpose and Activities: This community trust came into being as a direct result of a gift by Major Max C. Fleischmann making possible a season of free public band concerts in Santa Barbara. An endowment fund was later erected by Major Fleischmann to insure their continuance but this restriction on the use of the fund has since been relinquished. Other donations have been received, and funds have been expended for student loans and for assistance to various local charitable and civic organizations.

Capital Assets: \$519,295.

Expenditures: Calendar year 1944, \$11,291. Of this amount, grants and scholarship loans totaled \$6,420.

Saxton — Eugene F. Saxton Memorial Trust (1943); 49 East 33d Street, New York 16, N.Y.; Amy Flashner, Secretary.

Purpose and Activities: Established by Harper and Brothers to aid creative writers, especially those who have never had books published and who lack established publishing connections or other means of financial assistance, the aid being in the form of outright grants of money. These grants are specifically designed to encourage distinguished writing in the fields of fiction, poetry, biography, history, and the essay, as well as outstanding jobs of reporting, needed popularizations of knowledge, and original interpretations of cultural trends. Applicants must submit definite literary projects which they would undertake or complete if granted financial assistance by the Trust. Such projects must fall within the field of

creative literature. Grants will not be made for experimental research in any of the sciences, or for projects in any of the nonliterary arts.

Capital Assets: \$50,000.

Expenditures: Calendar year 1944, \$231, for operating expenses only. No grants were made as the establishment of the Trust was not announced publicly until November 1944.

Scarsdale Foundation, Inc.; Scarsdale, N.Y.; George B. Clifton, Secretary.

Purpose and Activities: No reply to requests for information.

Schalkenbach — Robert Schalkenbach Foundation, Inc. (1925); 50 East 69th Street, New York 21, N.Y.; Lawson Purdy, President; V. G. Peterson, Executive Secretary.

Purpose and Activities: The purpose of this Foundation, which was established by Robert Schalkenbach, is to keep before the public the ideas of Henry George as set forth in his book *Progress and Poverty* and his other writings, especially what are popularly known as the Single Tax on Land Values and International Trade; to secure discussion and consideration of these doctrines and their probable effect upon social welfare; and to aid in the education of the public in the science of economics and sound principles of taxation. In line with this purpose the Foundation's entire activities are devoted to educating the public as to a sound economic program for social betterment.

Capital Assets: \$168,878.

Expenditures: Year ending June 30, 1944, \$9,767. Of this sum, grants constituted \$1,270.

Schepp — Leopold Schepp Foundation (1925); 551 Fifth Avenue, New York 17, N.Y.; Roger H. Williams, President; Lucia Temple, Secretary.

Purpose and Activities: Founded by Leopold Schepp for the furtherance of the religious development and the moral, civic, and educational advancement of boys and girls. Scholarships are given to young men and young women under thirty years of age who prove

acceptable, to help them to complete their professional or vocational education, or to assist them in other ways toward their chosen careers; and efforts are made to fulfill the aims of the founder through personal intercourse between them and the trustees and staff of the Foundation.

Capital Assets: Not stated.

Expenditures: Not stated.

Schimper — Frederick and Amelia Schimper Foundation (1943); Room 1500, 29 Broadway, New York 6, N.Y.; George F. Sauer, President; William E. Friedman, Secretary.

Purpose and Activities: Set up by the Will of Amelia S. Ehrmann, this Foundation may apply income or principal, in whole or in part, for the benefit of indigent, aged persons, without regard to race or creed.

Capital Assets: \$250,000.

Expenditures: For last six months of 1944, \$5,039. Of this sum, \$4,033 represented grants.

Schlieder — Edward G. Schlieder Foundation (1945); c/o F. W. Salmen, Salmen Brick and Lumber Company, Ltd., American Bank Building, New Orleans 12, La.

Purpose and Activities: Founded by Edward G. Schlieder for charitable and educational purposes. The Foundation is in the process of formation and funds are not yet available.

Capital Assets: Not stated.

Schmidlapp — Charlotte R. Schmidlapp Fund (1907); c/o Fifth Third Union Trust Company, Cincinnati 2, Ohio; John J. Rowe, President; Rosalie Phillips, Director.

Purpose and Activities: Given in memory of his daughter by Jacob G. Schmidlapp, the Fund is used "in aiding young girls in the preparation for womanhood, by bringing their minds and hearts under the influence of education, relieving their bodies from disease, suffering or constraint and assisting them to establish themselves in life. . . ." Money is advanced to aid young women in obtaining further education, the recipients assuming the

moral obligation of returning the money when they begin to earn and are able to do so. No time limit is set and no interest is charged. First consideration is given to Cincinnati residents without regard to nationality, race, or creed. The war brought fewer requests for such aid and a large amount of money previously advanced has been returned.

Capital Assets: \$857,325.

Expenditures: Calendar year 1944, \$19,484. Of this sum, grants constituted \$16,238.

Schurz — Carl Schurz Memorial Foundation, Inc. (1930); 420 Chestnut Street, Philadelphia 6, Pa.; Ferdinand Thun, President; Wilbur K. Thomas, Executive Director and Secretary.

Purpose and Activities: Established by 142 founder members, the purpose of the Foundation is to find ways and means to conserve the cultural heritage of the Americans of German descent as a contribution to the development of this country. A research library is maintained and a periodical, *The American-German Review*, published. The Foundation and the Oberlaender Trust, which is an integral part of the Foundation, offer scholarships and are active in the fields of education, city and regional planning, religion, and recreation.

Capital Assets: \$389,000.

Expenditures: Calendar year 1944, \$69,000. Of this sum, grants constituted \$12,000.

Schwab — Sidney Schwab Foundation; c/o Victor Weill, 40 Central Park South, New York 19, N.Y.

Purpose and Activities: No reply to requests for information.

Schwartz — Samuel Schwartz Memorial Fund; c/o Leo Schwartz, 596 Sixth Avenue, New York 11, N.Y.

Purpose and Activities: Information declined.

Schwarzhaupt — Emil Schwarzhaupt Foundation; c/o Emil Schwarzhaupt, 350 Fifth Avenue, New York 1, N.Y.

Purpose and Activities: Information declined.

Scripps Foundation for Research in Population Problems (1922); Miami University, Oxford, Ohio; Warren S. Thompson, Director; P. K. Whelpton, Associate Director.

Purpose and Activities: Founded by E. W. Scripps "for the study of population problems in the United States." Recent studies have been concerned chiefly with the movements of population and changes in its growth in the United States, although considerable effort has also been devoted to study of the population movements in other nations and regions.

Capital Assets: \$260,000.

Expenditures: Calendar year 1944, \$24,000. In addition to its own income, this Foundation received grants from other agencies for its work.

Selling — Ben Selling Scholarship Loan Fund (1931); c/o First National Bank of Portland, S.W. 6th and Stark Streets, Portland 4, Ore.; W. E. Price, Administrative Officer.

Purpose and Activities: Founded by Ben Selling to provide loans to students attending Oregon colleges or normal schools, or any rabbinical college in the United States. Because of lack of demand, few student loans were made in 1944.

Capital Assets: \$144,651.

Expenditures: Calendar year 1944, \$3,239. Of this sum, student loans aggregated \$2,428.

Service League Foundation, Inc. (1921); 1319 Main Street, Springfield 3, Mass.; Edward Kronvall, President; Earl H. Paine, Secretary.

Purpose and Activities: Founded by Frank Beebe and others to develop by vocational and educational methods the aptitudes of the individual for work in industry, arts, professions, etc.; to develop and assist settlements and community activities in self-help programs; to develop and promote boys' and girls' clubs; to provide the necessities of life for those in need; and to provide an efficient and experienced organization for receiving and administering funds and permanent endowments for any charitable or benevolent purpose.

Capital Assets: \$452,205.

Expenditures: Calendar year 1944, \$11,400.

Shapiro Scholarship Fund, Inc. (1941);
1441 Broadway, New York 18, N.Y.; Benjamin Shapiro, President; Joseph Shapiro, Secretary.

Purpose and Activities: To assist worthy students in furthering their education, and to contribute to hospitals and colleges for medical research. Applications for scholarships are submitted to the Shapiro Foundation whose board of trustees passes upon the awards. The funds used in connection with such awards are supplied to the Foundation by the Shapiro Scholarship Fund. Scholarship applications should be filed before May 15 in each year. To date 489 scholarships have been awarded.

Capital Assets: \$120,000.

Expenditures: Calendar year 1944, \$20,000, all in the form of grants.

Singer — Saul Singer Foundation
(1941); 70 Pine Street, New York 5, N.Y.; Herbert M. Singer, President; Ralph B. Neuberger, Secretary.

Purpose and Activities: Founded by Herbert M. Singer for general charitable and educational purposes. It has been the policy of the Foundation up to the present to make grants to outside agencies principally in the fields of social welfare and war relief.

Capital Assets: \$125,000.

Expenditures: Calendar year 1944, \$4,025. This entire sum was expended in grants.

Slater — John F. Slater Fund. See Southern Education Foundation.

Sloan — Alfred P. Sloan Foundation, Inc. (1934); 30 Rockefeller Plaza, New York 20, N.Y.; Harold S. Sloan, Executive Director; Genevieve M. King, Secretary.

Purpose and Activities: Established by Alfred P. Sloan, Jr., this Foundation has, since January 1938, devoted its resources exclusively to the field of American economic education and research, and acts only as a grant-making agency. It conducts no educational work on its

own account, but grants financial aid for specific projects submitted and carried on by fully accredited educational institutions within the borders of the United States. Recent emphases have been in the fields of radio, pamphlets, motion pictures, tax analysis, and applied economics. The University of Chicago Round Table weekly broadcasts and pamphlets of the Public Affairs Committee are among the best-known projects receiving support from the Foundation.

Capital Assets: \$5,992,610.

Expenditures: Calendar year 1944, \$280,548. Of this sum, \$233,256 represented grants.

Smith — Alexander Smith Memorial Foundation, Inc. (1940); 255 Lake Avenue, Yonkers 1, N.Y.; William F. C. Ewing, President; C. Parker Lattin, Secretary.

Purpose and Activities: The Foundation supports charities or charitable purposes "having as the main object or one of the main objects, benefit to people or the community within the territory now included within the boundaries of the City of Yonkers in the State of New York." Interests include health, child welfare, family welfare, relief, and recreation. The Foundation published and distributed free to all Yonkers men and women in the armed forces a weekly newspaper in which local news was summarized. The war brought a concentration of gifts on wartime agencies.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$78,138, of which grants constituted \$78,060.

Smith — Harold V. Smith Educational Foundation; c/o H. V. Smith, 59 Maiden Lane, New York 7, N.Y.

Purpose and Activities: No reply to requests for information.

Smith — Horace Smith Fund (1899); 25 Harrison Avenue, Springfield 3, Mass.; Edward H. Marsh, President; Horace J. Rice, Secretary.

Purpose and Activities: Founded by Horace Smith to aid deserving young men and women in acquiring an advanced education, either academic, commercial, industrial, or professional.

"Graduates of Springfield schools and schools of Hampden County as well as students with an established residence in Springfield, in good health and of satisfactory scholastic standing without distinction as to race, creed, or color, are eligible to grants from this fund."

Capital Assets: \$486,513.

Expenditures: Year ending September 1, 1944, \$5,138. Of this sum, student loans totaled \$2,480.

Snyder — Valentine Perry Snyder Fund (1942); c/o Guaranty Trust Company of New York, 140 Broadway, New York 15, N.Y.

Purpose and Activities: This Fund is a trust in perpetuity, established by the Will of Sheda T. Snyder in memory of her husband. The income is to be used for such public charitable, religious, educational, or benevolent corporations, associations, or institutions as the trustee in its absolute discretion may select. In accordance with the donor's expressed wish, the income is now being distributed to the list of organizations toward support of which Mrs. Snyder had contributed during her lifetime.

Capital Assets: Not stated.

Expenditures: Not stated.

Southern Education Foundation (1937); 726 Jackson Place, NW., Washington 6, D.C.; Arthur D. Wright, President.

Purpose and Activities: To co-operate with public and private school officials and others in improving educational and living conditions, with special regard for the needs of the Negro race. This objective is promoted by grants of money, or through the co-operation of the officers of the Foundation with such officials and others, or in such other ways as may be determined by the board of directors. At present the chief activity is to aid in the support of some 475 supervisors of Negro rural schools. The Foundation is a combination, effected July 1, 1937, of the boards of trustees of the John F. Slater Fund and of the Negro Rural School Fund (Anna T. Jeanes Foundation).

Capital Assets: Not stated.

Expenditures: Not stated.

Spartanburg Community Foundation; Spartanburg, S.C.

Purpose and Activities: No reply to requests for information.

Spelman Fund of New York (1928); 49 West 49th Street, New York 20, N.Y.; Charles E. Merriam, Chairman; Constance Murdoch, Secretary.

Purpose and Activities: Established by the Laura Spelman Rockefeller Memorial, the Fund was formed "for exclusively charitable, scientific and educational purposes, including the advancement and diffusion of knowledge concerning child life, the improvement of interracial relations, and cooperation with public agencies." The Fund's present program is limited to co-operation with public or quasi-public agencies in the improvement of administrative methods and procedure. It operates entirely through grants to other agencies.

Capital Assets: \$1,254,580.

Expenditures: Calendar year 1944, \$361,000. Of this amount, grants totaled \$344,738.

Spokane Foundation (1915); c/o Old National Bank of Spokane, Spokane 7, Wash.; Rev. H. A. Van Winkle, Chairman; L. C. Fendler, Secretary.

Purpose and Activities: A community trust, set up to assist charitable and educational institutions whether supported by private donations or public taxation, and to aid such social purposes as will best make for the mental, moral, and physical improvement of the inhabitants of Spokane, regardless of race, color, or creed. Current activities are in the social welfare field.

Capital Assets: \$23,488.

Expenditures: Calendar year 1944, \$731.

Sprague — Seth Sprague Foundation; c/o Dunnington, Bartholow and Miller, 1 Wall Street, New York 5, N.Y.

Purpose and Activities: Information declined.

Stavisky Family Foundation; c/o Public National Bank and Trust Company, Broadway and 24th Street, New York 10, N.Y.

Purpose and Activities: No reply to requests for information.

Stern — Marion R. Stern Fund. *See* Ascoli — Marion R. Ascoli Fund.

Stettenheim — Flora R. and Isidor M. Stettenheim Foundation (1930); 17 Cedar Street, New York 7, N.Y.; I. M. Stettenheim, President.

Purpose and Activities: No reply to requests for information.

Stokes. *See* Phelps-Stokes — Trustees of the Phelps-Stokes Fund, Inc.

Storrow Gift. *See* Franklin Foundation.

Straus — Roger and Gladys Straus Foundation, Inc. (1937); 120 Broadway, New York 5, N.Y.; Roger W. Straus, President; James Moore, Secretary.

Purpose and Activities: This fund was established by Roger W. and Gladys G. Straus "to apply to educational, scientific and charitable purposes the income or the principal of such property as the corporation shall from time to time possess; to render financial or other voluntary aid or assistance to individuals, corporations, associations or institutions as are now or may hereafter be engaged in furthering or improving the physical, mental or moral condition of humanity." Recent activities have been in the fields of health, race relations, religion, and social welfare.

Capital Assets: \$125,000.

Expenditures: Calendar year 1944, \$44,017. Of this sum, \$43,967 represented grants.

Strauss — Lewis and Rosa Strauss Memorial Fund (1936); c/o Kuhn, Loeb and Company, 52 William Street, New York 5, N.Y.

Purpose and Activities: No reply to requests for information.

Strong — Hattie M. Strong Foundation (1928); 502 National Savings and Trust Building, 15th Street and New York Avenue, NW., Washington 2, D.C.; L. Corrin Strong, President; Mrs. C. E. Bowers, Secretary.

Purpose and Activities: Founded by Mrs. Henry Alvah Strong. The Foundation lends money, without interest, to exceptional students who would be seriously handicapped or unable to finish their education without such assistance. The method of repayment is arranged in such a manner as to work a minimum of hardship on a young man or woman just beginning a career.

Capital Assets: Not stated.

Expenditures: Not stated.

Strong — Henry Strong Educational Foundation (1919); 50 South La Salle Street, Chicago 3, Ill.; Gordon Strong, President; A. J. Wilson, Secretary-Treasurer.

Purpose and Activities: Established under the Will of Henry Strong to assist undergraduate Juniors or Seniors who need financial assistance to complete their college courses and get their degrees. The borrower must be under 25 years of age, not taking a strictly classical course, and attending an accredited school not of the high-tuitional group. Some 50 colleges and universities, mostly in the Middle West, participate in allotments from this fund. Students in these colleges should apply through their college; direct application may be made by students in accredited colleges not on this list. Funds are granted on a loan basis at a nominal rate of interest. During the war a sharp reduction in demand for student loans occurred.

Capital Assets: \$418,418.

Expenditures: Year ending April 30, 1944, \$28,720. Of this sum, \$21,910 represented loans to students.

Suarez — Evelyn Marshall Suarez Foundation; c/o Clifford M. Bowden, Law Firm of Shearman and Sterling, 55 Wall Street, New York 5, N.Y.

Purpose and Activities: Information declined.

Sullivan — Algernon Sydney Sullivan Foundation (1930); 63 Wall Street, New York 5, N.Y.; William E. Bardusch, President.

Purpose and Activities: The Foundation, organized through the efforts of George Ham-

mond Sullivan, is still in a "more or less formative stage." Its purpose is to promote in general the welfare of mankind, and more particularly to carry on the philanthropies of the late Algernon Sydney Sullivan and of Mary Mildred Sullivan, especially the education of children of any age and circumstance. Grants for scholarships have been made to certain of the smaller southern colleges.

Capital Assets: \$375,000.

Expenditures: Calendar year 1944, \$5,341. Of this sum, grants totaled \$3,750.

Sumatra-Java Foundation; 70 Pine Street, New York 5, N.Y.; J. Theodor Cramer, Carel Goldschmidt, Trustees; Betty L. Brown, Secretary.

Purpose and Activities: Information declined.

Summerfield — Solon E. Summerfield Foundation, Inc. (1939); 30 Rockefeller Plaza, New York 20, N.Y.; Solon E. Summerfield, President; Joseph A. Tiano, Secretary.

Purpose and Activities: The Foundation was set up by S. E. Summerfield "to receive and maintain a fund or funds and apply the income and principal thereof exclusively to charitable, religious, scientific, literary or educational purposes to be carried on by this corporation." The chief current emphasis is on education.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$27,500.

Surdna Foundation (1935); c/o Larkin, Rathbone and Perry, 70 Broadway, New York 4, N.Y.

Purpose and Activities: Information declined.

Swedenborg Foundation, Inc. (1850); 51 East 42d Street, New York 17, N.Y.; Forster W. Freeman, President; William H. Hatfield, Secretary.

Purpose and Activities: To distribute the writings of Emanuel Swedenborg; to hold meetings, lectures, debates, and conferences as a means of promoting interest in his writings and teachings; and to maintain reading rooms

for reference and study of such writings and teachings.

Capital Assets: \$666,000.

Expenditures: Year ending March 31, 1944, \$21,327.

Switzer — Margaret and Sarah Switzer Foundation for Girls; 331 West 18th Street, New York 11, N.Y.; Joseph G. Quinn, Jr., President.

Purpose and Activities: No reply to requests for information.

Talcott — James Talcott Fund, Inc.; 225 Fourth Avenue, New York 3, N.Y.

Purpose and Activities: No reply to requests for information.

Taylor — Charles Fremont Taylor Trust (1914); Haverford, Pa.; Thomas R. White, Chairman of Trustees; Clarence Gilbert Hoag, Secretary and Treasurer of Trustees.

Purpose and Activities: Founded by Charles Fremont Taylor "to promote improvements in the structure and methods of government."

Capital Assets: \$205,762.

Expenditures: Calendar year 1944, \$16,064. Of this sum, grants totaled \$15,965.

Teagle Foundation, Inc. (1944); 30 Rockefeller Plaza, New York 20, N.Y.; Walter C. Teagle, President; M. R. Williams, Secretary.

Purpose and Activities: Set up by Walter Teagle, the Foundation has as its general purpose to aid institutions of learning, hospitals and agencies engaged in the discovery, treatment, and cure of disease, charitable and relief organizations; and to promote the well-being and general good of mankind. Mr. Teagle had the further thought of providing through this fund means of assisting employes of oil companies and their families in certain distress situations, or securing for them educational advantages which they might seek.

Capital Assets: Not stated.

Expenditures: Too recently organized for data to be pertinent.

Thompson — Thomas Thompson Trust (1869); 906 Little Building, Boston 16, Mass.; John F. Moors, Roger B. Tyler, Benjamin T. Fawcett, Trustees.

Purpose and Activities: Founded by Thomas Thompson, the Trust's purpose is to promote social service, hospital and medical care, and care of the aged.

Capital Assets: \$1,250,000.

Expenditures: Year ending May 31, 1944, \$58,000.

Thomson — John Edgar Thomson Foundation (1882); 4703 Kingsessing Avenue, Philadelphia 43, Pa.; Mrs. Jessie R. Wilson, Director; Edwin F. Gailey, Secretary and Treasurer, Board of Trustees.

Purpose and Activities: This work was established by Mrs. Thomson under the Will of J. Edgar Thomson, former president of the Pennsylvania Railroad Company. Its purpose is to assist with the education and maintenance of daughters of deceased railroad employees.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$50,000. Of this sum, \$25,048 represented grants.

Tiffany — Louis Comfort Tiffany Foundation (1918); 1083 Fifth Avenue, New York 28, N.Y.; Hobart Nichols, Executive Director; William J. Fielding, Secretary.

Purpose and Activities: The Foundation, which was set up by Louis Comfort Tiffany, is active in art education directed toward both art appreciation and production, within the scope of the industrial as well as the fine arts. Scholarships in the form of tuition and board during the student's period of residence at the Foundation's Art School are usually offered, but due to the war the activities of the School were temporarily suspended.

Capital Assets: \$910,883.

Expenditures: Calendar year 1944, \$35,156.

Tilles — Rosalie Tilles Non-Sectarian Charity Fund (1926); Suite 1401, 705 Olive Street, St. Louis 1, Mo.; George T. Priest, Chairman of the Board; Mrs. Marilyn Goge, Executive Secretary.

Purpose and Activities: Set up by C. A. Tilles "in aid of helpless and deserving girls and boys residing in the City of St. Louis or St. Louis County, who are in need of physical or educational help, without discrimination as to religion, creed or race." The chief current activity is the awarding of scholarships to high school students.

Capital Assets: Not stated.

Expenditures: Year ending June 30, 1944, \$10,506. Of this sum, grants totaled \$7,805.

Timken Foundation of Canton; 1835 Dueber Avenue, SW., Canton 6, Ohio; W. Robert Timken, Secretary-Treasurer.

Purpose and Activities: Information declined.

Tolstoy Foundation, Inc. (1941); 289 Fourth Avenue, New York 10, N.Y.; Alexandra Tolstoy, President; Tatiana Schaufuss, Executive Secretary.

Purpose and Activities: The Foundation assists Russians in America and abroad, outside the Soviet Union, particularly displaced intellectuals, professional persons, and the aged, sick, or disabled. Reed Farm in America is maintained as a rest home and year-round children's camp and cultural center for the fostering of Russian religion, history, literature, and art. Since the start of the war, assistance has been given to Russian prisoners of war. As a member agency of the American Council of Voluntary Agencies for Foreign Service, the Foundation initiates various measures to co-ordinate and consolidate the welfare work of Russian agencies in the United States raising funds for relief abroad.

Capital Assets: \$50,559.

Expenditures: Year ending September 30, 1944, \$94,407.

Travelli — Charles Irwin Travelli Fund (1914); 24 School Street, Boston 8, Mass.; Sumner Robinson, President; Bertha M. Whitman, Secretary.

Purpose and Activities: The Fund, formerly Trustees of the Irwin Fund, was founded by Charles I. Travelli for the purpose of "furnishing aid and comfort to the deserving poor;

contributing to the support of other Massachusetts charitable corporations or associations, and generally for the doing and carrying on of educational, charitable, benevolent and religious work." Current emphases include the fields of health, education, and social welfare.

Capital Assets: None. The Fund has use of income only.

Expenditures: Year ending November 30, 1944, \$24,438, all expended in grants.

Trebor Foundation (1937); 101 West Tenth Street, Wilmington 41, Del.; Ellen N. Watson, Secretary.

Purpose and Activities: No reply to requests for information.

Trudeau — Edward L. Trudeau Foundation (1916); Saranac Lake, N.Y.; Dr. Leroy U. Gardner, President; Roy Dayton, Secretary.

Purpose and Activities: The Foundation is a department of the Trudeau Sanatorium. Its assets consist of the Trudeau Foundation proper, contributed by many subscribers to a fund in memory of Dr. Edward L. Trudeau, the Olivia Sage Fund, and the E. H. Harriman Fund. Purposes of the Foundation are the prosecution of researches in the causes, nature, and treatment of tuberculosis and other diseases; teaching of all that pertains to the said diseases; maintenance of laboratories and schools together with buildings in connection with the said purposes; special training in tuberculosis for physicians; investigations in tuberculosis, silicosis, and other diseases of the chest, particularly those caused by dusts in industrial plants, mines, foundries, etc.; consultation service on health hazards to industry and the industrial hygiene departments of various state and dominion governments in the United States and Canada. The war brought new emphasis on investigations, surveys, and consultation service to both industry and government on the health of workers in many war and war-connected industries.

Capital Assets: \$544,588.

Expenditures: Year ending September 30, 1944, \$117,636.

Tucker — Marcia Brady Tucker Foundation, Inc.; 420 Lexington Avenue, New York 17, N.Y.; William J. Heron, Secretary.

Purpose and Activities: Information declined.

Tulsa Permanent Community Trust.
See Reed — Frank H. Reed Permanent Community Trust.

Turrell Fund (1935); 100 North Arlington Avenue, East Orange, N.J.; Herbert Turrell, President; Margaret Turrell, Vice-President.

Purpose and Activities: Established by Herbert and Margaret Turrell and the Bertrell Corporation, this Fund was "organized for service to neediest children." In addition to its reported expenditures, the Fund is the channel for substantial current gifts of the Turrells.

Capital Assets: \$2,601,235.

Expenditures: Calendar year 1944, \$66,120. Of this sum, \$59,804 represented grants.

Twentieth Century Fund, Inc. (1919); 330 West 42d Street, New York 18, N.Y.; Evans Clark, Executive Director.

Purpose and Activities: The Fund was founded by Edward A. Filene for the "improvement of economic, industrial, civic and educational conditions." In the early years of its existence, it acted solely as a disbursing agency, making annual grants to outside agencies. Since 1938, however, the Fund has operated as a non-profit, nonpartisan organization for research and public education on economic questions and has devoted all its resources to its own activities. For each Fund survey a research staff assembles and appraises the facts, which are then reviewed by a qualified committee of citizens who formulate a program of action in the public interest. The Fund publishes the combined research and committee findings in book form, giving them further dissemination through organizations, the press and radio, popular pamphlets, special articles, and motion pictures. In recent years the Fund, in addition to its general economic surveys, has

Thompson — Thomas Thompson Trust (1869); 906 Little Building, Boston 16, Mass.; John F. Moors, Roger B. Tyler, Benjamin T. Fawcett, Trustees.

Purpose and Activities: Founded by Thomas Thompson, the Trust's purpose is to promote social service, hospital and medical care, and care of the aged.

Capital Assets: \$1,250,000.

Expenditures: Year ending May 31, 1944, \$58,000.

Thomson — John Edgar Thomson Foundation (1882); 4703 Kingsessing Avenue, Philadelphia 43, Pa.; Mrs. Jessie R. Wilson, Director; Edwin F. Gailey, Secretary and Treasurer, Board of Trustees.

Purpose and Activities: This work was established by Mrs. Thomson under the Will of J. Edgar Thomson, former president of the Pennsylvania Railroad Company. Its purpose is to assist with the education and maintenance of daughters of deceased railroad employees.

Capital Assets: Not stated.

Expenditures: Calendar year 1944, \$50,000. Of this sum, \$25,048 represented grants.

Tiffany — Louis Comfort Tiffany Foundation (1918); 1083 Fifth Avenue, New York 28, N.Y.; Hobart Nichols, Executive Director; William J. Fielding, Secretary.

Purpose and Activities: The Foundation, which was set up by Louis Comfort Tiffany, is active in art education directed toward both art appreciation and production, within the scope of the industrial as well as the fine arts. Scholarships in the form of tuition and board during the student's period of residence at the Foundation's Art School are usually offered, but due to the war the activities of the School were temporarily suspended.

Capital Assets: \$910,883.

Expenditures: Calendar year 1944, \$35,156.

Tilles — Rosalie Tilles Non-Sectarian Charity Fund (1926); Suite 1401, 705 Olive Street, St. Louis 1, Mo.; George T. Priest, Chairman of the Board; Mrs. Marilyn Goge, Executive Secretary.

Purpose and Activities: Set up by C. A. Tilles "in aid of helpless and deserving girls and boys residing in the City of St. Louis or St. Louis County, who are in need of physical or educational help, without discrimination as to religion, creed or race." The chief current activity is the awarding of scholarships to high school students.

Capital Assets: Not stated.

Expenditures: Year ending June 30, 1944, \$10,506. Of this sum, grants totaled \$7,805.

Timken Foundation of Canton; 1835 Dueber Avenue, SW., Canton 6, Ohio; W. Robert Timken, Secretary-Treasurer.

Purpose and Activities: Information declined.

Tolstoy Foundation, Inc. (1941); 289 Fourth Avenue, New York 10, N.Y.; Alexandra Tolstoy, President; Tatiana Schaufuss, Executive Secretary.

Purpose and Activities: The Foundation assists Russians in America and abroad, outside the Soviet Union, particularly displaced intellectuals, professional persons, and the aged, sick, or disabled. Reed Farm in America is maintained as a rest home and year-round children's camp and cultural center for the fostering of Russian religion, history, literature, and art. Since the start of the war, assistance has been given to Russian prisoners of war. As a member agency of the American Council of Voluntary Agencies for Foreign Service, the Foundation initiates various measures to co-ordinate and consolidate the welfare work of Russian agencies in the United States raising funds for relief abroad.

Capital Assets: \$50,559.

Expenditures: Year ending September 30, 1944, \$94,407.

Travelli — Charles Irwin Travelli Fund (1914); 24 School Street, Boston 8, Mass.; Sumner Robinson, President; Bertha M. Whitman, Secretary.

Purpose and Activities: The Fund, formerly Trustees of the Irwin Fund, was founded by Charles I. Travelli for the purpose of "furnishing aid and comfort to the deserving poor;

contributing to the support of other Massachusetts charitable corporations or associations, and generally for the doing and carrying on of educational, charitable, benevolent and religious work." Current emphases include the fields of health, education, and social welfare.

Capital Assets: None. The Fund has use of income only.

Expenditures: Year ending November 30, 1944, \$24,438, all expended in grants.

Trebor Foundation (1937); 101 West Tenth Street, Wilmington 41, Del.; Ellen N. Watson, Secretary.

Purpose and Activities: No reply to requests for information.

Trudeau — Edward L. Trudeau Foundation (1916); Saranac Lake, N.Y.; Dr. Leroy U. Gardner, President; Roy Dayton, Secretary.

Purpose and Activities: The Foundation is a department of the Trudeau Sanatorium. Its assets consist of the Trudeau Foundation proper, contributed by many subscribers to a fund in memory of Dr. Edward L. Trudeau, the Olivia Sage Fund, and the E. H. Harriman Fund. Purposes of the Foundation are the prosecution of researches in the causes, nature, and treatment of tuberculosis and other diseases; teaching of all that pertains to the said diseases; maintenance of laboratories and schools together with buildings in connection with the said purposes; special training in tuberculosis for physicians; investigations in tuberculosis, silicosis, and other diseases of the chest, particularly those caused by dusts in industrial plants, mines, foundries, etc.; consultation service on health hazards to industry and the industrial hygiene departments of various state and dominion governments in the United States and Canada. The war brought new emphasis on investigations, surveys, and consultation service to both industry and government on the health of workers in many war and war-connected industries.

Capital Assets: \$544,588.

Expenditures: Year ending September 30, 1944, \$117,636.

Tucker — Marcia Brady Tucker Foundation, Inc.; 420 Lexington Avenue, New York 17, N.Y.; William J. Heron, Secretary.

Purpose and Activities: Information declined.

Tulsa Permanent Community Trust. See Reed — Frank H. Reed Permanent Community Trust.

Turrell Fund (1935); 100 North Arlington Avenue, East Orange, N.J.; Herbert Turrell, President; Margaret Turrell, Vice-President.

Purpose and Activities: Established by Herbert and Margaret Turrell and the Bertrell Corporation, this Fund was "organized for service to neediest children." In addition to its reported expenditures, the Fund is the channel for substantial current gifts of the Turrells.

Capital Assets: \$2,601,235.

Expenditures: Calendar year 1944, \$66,120. Of this sum, \$59,804 represented grants.

Twentieth Century Fund, Inc. (1919); 330 West 42d Street, New York 18, N.Y.; Evans Clark, Executive Director.

Purpose and Activities: The Fund was founded by Edward A. Filene for the "improvement of economic, industrial, civic and educational conditions." In the early years of its existence, it acted solely as a disbursing agency, making annual grants to outside agencies. Since 1938, however, the Fund has operated as a non-profit, nonpartisan organization for research and public education on economic questions and has devoted all its resources to its own activities. For each Fund survey a research staff assembles and appraises the facts, which are then reviewed by a qualified committee of citizens who formulate a program of action in the public interest. The Fund publishes the combined research and committee findings in book form, giving them further dissemination through organizations, the press and radio, popular pamphlets, special articles, and motion pictures. In recent years the Fund, in addition to its general economic surveys, has

placed major emphasis on problems of the postwar period, including surveys of the country's postwar needs and resources, and of financial, housing, labor, trade, and other major readjustment problems.

Capital Assets: \$450,667, plus 150,000 shares of Wm. Filene's Sons Co. common stock.

Expenditures: Calendar year 1944, \$203,609.

Unger — Clara Buttenwieser Unger Memorial Foundation; 7 Dey Street, New York 7, N.Y.

Purpose and Activities: No reply to requests for information.

United Brethren in Christ, Church of the. See Board of Christian Education of the Church of the United Brethren in Christ.

Upjohn — W. E. Upjohn Unemployment Trustee Corporation (1932); 301 Henrietta Street, Kalamazoo 99, Mich.; L. N. Upjohn, Chairman; Walter L. Otis, Secretary.

Purpose and Activities: Established by William E. and Carrie G. Upjohn for research into the causes and effects of unemployment and to study and investigate the feasibility and methods of insuring against unemployment, and devise ways and means of preventing and alleviating the distress and hardship caused by unemployment. Fellowships are offered in municipal research. The Corporation owns and operates Upjohn Richland Farms, and has established the W. E. Upjohn Institute for Community Research. The purpose of the Institute, which opened its doors on July 1, 1945, is to conduct statistical, psychological, or other pertinent studies that may be called for in furthering the work of the various educational, social, welfare, or employment organizations in the community, with special attention to functions of the community occupational adjustment program.

Capital Assets: \$489,988.

Expenditures: Year ending February 29, 1944, \$6,600, exclusive of farm expenditures. This sum was expended in the form of grants.

Van Wert County Foundation (1925); YMCA Building, Van Wert, Ohio; H. T. Beckmann, President; E. C. Humphreys, Executive Secretary.

Purpose and Activities: Various donors have contributed to this community trust. The largest gift to date has been earmarked for musical education for the underprivileged. The use to which other gifts may be put has been left to the discretion of the trustees.

Capital Assets: \$137,550.

Expenditures: Calendar year 1944, \$3,906.

Victoria Foundation, Inc. (1924); 15 Exchange Place, Jersey City 2, N.J.; Hendon Chubb, President; Anne Bain, Secretary.

Purpose and Activities: The Foundation, established by Hendon Chubb, maintains a Children's Rheumatic Heart Unit as a hospital with 22 beds at Morris Plains, New Jersey, and is active in the social welfare field. The original purpose, to aid charitable activities including all those matters which come under the head of social service or relief work and also to aid in the betterment of the housing problem, was later amended to cover the establishment of a sanitarium for the treatment and care of all the various manifestations of rheumatic and cardiac diseases. During the war special donations were made to wartime agencies.

Capital Assets: \$2,689,405.

Expenditures: Calendar year 1944, \$65,351.

Viking Fund, Inc. (1941); 14 East 71st Street, New York 21, N.Y.; Richard C. Hunt, President; William K. Dupre, Secretary and Treasurer.

Purpose and Activities: The Fund was created and endowed at the instance of Axel Wenner-Gren for the promotion and support of scientific, educational, and charitable enterprises. The Fund is actively interested in the field of anthropology and related sciences.

Capital Assets: \$2,377,500.

Expenditures: Calendar year 1944, \$64,688. Of this sum, grants totaled \$40,633.

Volker — William Volker Charities Fund, Inc.; c/o William Volker, 230 Main Street, Kansas City, Mo.

Purpose and Activities: No reply to requests for information.

Walker. See Harbison-Walker Foundation, Inc.

Warburg — Felix M. and Frieda Schiff Warburg Foundation (1935); 52 William Street, New York 5, N.Y.; Mrs. Felix M. Warburg, President; Joseph A. Marks, Secretary.

Purpose and Activities: Founded by Mrs. Felix M. Warburg. The Foundation's purposes are very broad and permit the expenditure of the income and principal of the funds to "... the free and voluntary aid and assistance of all and any religious, charitable, educational, scientific and literary activities, agencies and institutions which are exclusively devoted to the mental, physical and spiritual welfare of man." The Foundation was formerly called the Woodlands Foundation, but its name was changed in 1937 to the one it now bears.

Capital Assets: Not stated.

Expenditures: Not stated.

Washington Foundation; c/o Washington Loan and Trust Company, Washington, D.C.

Purpose and Activities: No reply to requests for information.

Waterbury Foundation (1924); 60 North Main Street, Waterbury 91, Conn.; John P. Elton, President; Edwin C. Northrop, Secretary.

Purpose and Activities: A community trust, whose donors are the original incorporators. Recent activities have been in the fields of social welfare including child and family welfare, race relations, mental hygiene, and the handicapped.

Capital Assets: \$85,500.

Expenditures: Calendar year 1944, \$5,754. Of this sum, \$5,723 represented grants.

Watertown Foundation, Inc. (1929); Watertown, N.Y.; Harvey R. Waite, President; Bernard A. Gray, Secretary-Treasurer and Manager.

Purpose and Activities: A community trust. The Foundation may "aid generally in all forms of charitable, benevolent, philanthropic, educational and welfare work in such ways and by such methods as are allowed by corporations organized under the Membership Corporations Law of the State of New York." The Watertown Community Chest and War Fund has been the chief recent beneficiary.

Capital Assets: \$86,582.

Expenditures: Calendar year 1944, \$3,050, all in grants.

Watumull Foundation (1942); 937 Malcolm Avenue, Los Angeles 24, Calif.; Mrs. G. J. Watumull, Chairman of the Distribution Committee.

Purpose and Activities: Founded by Gobindram J. Watumull to promote cultural co-operation between the United States and India and to further such educational work as will help increase India's national efficiency; and to contribute to the cultural life of the Hawaiian Islands. The Foundation is just beginning its work of bringing students from India to the United States. Chief emphases, aside from education, include international relations, race relations, and aesthetics.

Capital Assets: \$264,791.

Expenditures: Calendar year 1944, \$19,290 in grants.

Weber — Gertrude Weber Foundation; c/o Mrs. O. Bromberg, 98-15 65th Road, Forest Hills, Long Island, N.Y.

Purpose and Activities: No reply to requests for information.

Wentz — Lew Wentz Foundation; c/o L. H. Wentz, Ponca City, Okla.

Purpose and Activities: No reply to requests for information.

Wheat Ridge Foundation (1944); Lutheran Sanatorium, Wheat Ridge, Colo.; E. J. Friedrich, D.D., Executive Director.

Purpose and Activities: The Foundation has been set up by the Evangelical Lutheran Sanatorium Association of Denver, which will allocate funds annually in the month of November. The amount allocated will depend upon the Association's income. The Foundation's purpose is to inaugurate and promote a medical social service program within the Lutheran Church of America in the field of tuberculosis. Scholarships on the graduate level will be granted for education and training in this field. The Foundation began operation in June 1945.

Capital Assets: \$50,000 (as of May 5, 1945).

Expenditures: None to date.

White — City of Boston, George Robert White Fund (1922); Room 45, City Hall, Boston 8, Mass.; George L. Driscoll, Secretary.

Purpose and Activities: Given by George Robert White, its income to be devoted to "the use and enjoyment of the inhabitants of the City of Boston," this Fund has for its trustees the mayor of the city, president of the Boston City Council, city auditor, president of the Boston Chamber of Commerce, and president of the Boston bar association. Current activities are in the fields of health and recreation. The trustees have committed themselves to a war memorial and recreation center in the city of Boston as postwar projects at an estimated cost for both projects of \$1,200,000.

Capital Assets: \$6,000,000.

Expenditures: Calendar year 1944, \$237,568.

White Memorial Foundation, Inc. (1913); Litchfield, Conn.; William Mitchell Van Winkle, President; Samuel H. Fisher, Secretary.

Purpose and Activities: This fund was established by May W. and Alain C. White to promote the care and welfare of needy invalids or convalescents of both sexes, and to provide the inmates of homes or other sick and needy

persons with medical and surgical treatment, rest, and recreation; to promote the establishment or maintenance of buildings, parks, public forests, or pleasure grounds for the recreation and enjoyment of the public, thereby affording opportunity for the study and promotion of natural scenery, agriculture, horticulture, and forestry; and to promote the study, protection, and improvement of animals. Current activities include child welfare, recreation, and work for the handicapped.

Capital Assets: \$1,032,842.

Expenditures: Calendar year 1944, \$40,332. Of this sum, contributions totaled \$1,105.

White — Thomas H. White Charitable Trust (1913); 916 Euclid Avenue, Cleveland 1, Ohio; I. F. Freiburger, Chairman of the Board of the Cleveland Trust Company.

Purpose and Activities: Founded by Thomas H. White for educational and charitable purposes in Cleveland, including assistance to young men who are desirous to obtain a technical education at Case School of Applied Science; promotion of scientific research; care of the sick, aged, or helpless; improvement of living conditions; and provision of recreation. The founder has stipulated that donations shall be made without regard to race, creed, or color. Current activities include child welfare, family welfare, relief, and the awarding of scholarships.

Capital Assets: In excess of \$2,000,000, subject to numerous life estates. By reason of the death of one beneficiary, a portion of that income is now available.

Expenditures: Year ending July 1, 1944, \$11,481. Of this amount, grants totaled \$10,957.

White — William Alanson White Psychiatric Foundation, Inc. (1933); 1835 Eye Street, NW., Washington 6, D.C.; Dr. Ross McClure Chapman, President; Dr. Ernest E. Hadley, Secretary.

Purpose and Activities: The Foundation, a memorial to William Alanson White, is dedicated to "... the promotion of human welfare by the encouragement and maintenance

of research into human personality and its distortions; . . . investigating and treating mental conditions, neuroses, psychoses, the personality disorders, and crime." Emphasis is placed on research, teaching, and the wise dissemination of psychiatry. Special projects include The Washington School of Psychiatry; *Psychiatry: A Journal of the Biology and Pathology of Interpersonal Relations*—a quarterly publication of the Foundation; and a reference library. The Foundation is currently interested in postgraduate specialist training for physicians in psychiatry and related fields.

Capital Assets: Not stated.

Expenditures: Not stated.

White-Williams Foundation (1800); 604 Administration Building, The Parkway at 21st Street, Philadelphia 3, Pa.; Lewis M. Stevens, President; M. Katherine Bennett, Executive Secretary.

Purpose and Activities: Beginning as the Magdalen Society in 1800, the Foundation changed early in the twentieth century from protective work with delinquent girls to a program built around the needs of Philadelphia school children, both boys and girls. Since 1916 the Foundation, in co-operation with the Philadelphia Board of Public Education, has undertaken various forms of experimental work in the fields of vocational guidance and placement, health work, social work in the Division of Pupil Personnel and Counseling, psychological testing, high school scholarships, and school counseling.

Capital Assets: Not stated.

Expenditures: Not stated.

Whitehall Foundation; c/o Corn Products Refining Company, 17 Battery Place, New York 4, N.Y.

Purpose and Activities: No reply to requests for information.

Whitehead — Joseph B. Whitehead Foundation (1937); 205 Whitehead Building, Atlanta 3, Ga.; Mrs. Lettie P. Evans, Chairman Board of Trustees; Samuel L. Jones, Secretary and Managing Director.

Purpose and Activities: Under the Will of Joseph B. Whitehead, Jr., the Foundation was set up to distribute income from the estate to charities in the community of Atlanta; one-fourth for the benefit of orphans, and the balance to charitable institutions engaged in relief of pain and suffering and poverty, hospitals, and schools without regard to race, color, or creed. Current activities include child welfare and work for the handicapped.

Capital Assets: \$5,000,000 (estimated).

Expenditures: Calendar year 1944, \$408,747, of which grants amounted to \$389,352.

Whiteside — George B. Whiteside Templar Memorial Fund (1923); P.O. Box 1558, Atlanta 1, Ga.; Thomas C. Law, President; Early H. Johnson, Secretary.

Purpose and Activities: Established by Mrs. Carrie E. Whiteside to provide scholarships in education and government to be made available annually to boys and girls in rural sections of Georgia.

Capital Assets: \$70,785.

Expenditures: Calendar year 1944, \$750, expended in grants.

Whiting — Flora E. Whiting Foundation; c/o Irving Miller, 122 East 42d Street, New York 17, N.Y.

Purpose and Activities: No reply to requests for information.

Whitney Benefits (1927); Sheridan, Wyo.; C. V. Davis, President; B. G. McKeen, Secretary-Treasurer.

Purpose and Activities: Established by Edward A. Whitney to aid "the needy and deserving young men and young women (of Sheridan County, Wyoming) in attaining through education such positions in life as may appeal to them as best suited to their individual needs and capacity . . . by loaning them money out of the net income . . . on such terms as to time of repayment as may meet each case and without interest except as may be gratuitously offered . . . the aid is as freely offered to the hand worker as the brain worker." Funds are

being accumulated for the erection of a community building.

Capital Assets: \$1,283,261.

Expenditures: Calendar year 1944, \$13,647. Of this sum, student loans amounted to \$6,600.

Whitney — William C. Whitney Foundation (1937); 120 Broadway, New York 5, N.Y.; Michael W. Straight, President; Milton C. Rose, Secretary.

Purpose and Activities: Founded by Mrs. Dorothy Whitney Elmhirst for the betterment and improvement of mankind. The Foundation's chief interests are in the fields of education, social welfare, economics, international relations, and race relations.

Capital Assets: \$1,500,000.

Expenditures: Calendar year 1944, \$67,700. Of this sum, grants constituted \$58,450.

Wieboldt Foundation (1921); 106 South Ashland Boulevard, Chicago 7, Ill.; Werner A. Wieboldt, President; Herbert Sieck, Secretary.

Purpose and Activities: Founded by Mr. and Mrs. William A. Wieboldt for such charitable purposes as are "for the benefit of an indefinite number of persons either by bringing their hearts under the influence of education and religion or relieving their bodies from disease, suffering or constraint, or by erecting or maintaining public buildings or works or otherwise lessening the burdens of government. Donations may be made only to such charitable institutions (1) as are operated primarily for the benefit of the population of the metropolitan area of Chicago, or (2) whose principal activity is carried on in such area, or (3) which in an emergency alleviate human suffering caused by major catastrophes occurring within the United States." Current activities are in the social welfare field, including contributions to various wartime agencies.

Capital Assets: \$5,081,057.

Expenditures: Year ending November 30, 1944, \$241,000. This entire sum was expended in grants.

Wilder — Amherst H. Wilder Charity (1910); Washington and 5th Streets, St. Paul 2, Minn.; Frederic R. Bigelow, President; F. M. Rarig, Jr., Secretary.

Purpose and Activities: Founded by Amherst H. and Fanny S. Wilder and Cornelia Day Wilder Appleby "to aid and assist the poor, sick, aged, or otherwise needy people of the City of Saint Paul, Minnesota." Chief emphases are in the health and social welfare fields, including a dental program; school lunches; contributions to the Wilder Medical Dispensary, Wilder Child Guidance Clinic, and Wilder Visiting Nurse Service; general relief; public baths; day nurseries; and research.

Capital Assets: \$4,053,580.

Expenditures: Year ending June 30, 1944, \$225,175, of which grants constituted \$21,566.

Williams. See White-Williams Foundation.

Williamsport Foundation or Community Trust (1916); 102 West 4th Street, Williamsport 63, Pa.; Herbert M. Carson, Chairman of Williamsport Foundation Committee; Charles A. Schreyer, Secretary.

Purpose and Activities: A community trust, whose funds may be used "for assisting charitable and educational institutions, whether supported by private donations or public taxation, for promoting education for scientific research, for care of the sick, aged or helpless, to improve living conditions or to provide recreation for all classes, and such other charitable purposes as will best make for the mental, moral and physical improvement of the inhabitants of Williamsport and the community, as now or hereafter constituted, regardless of race, color or creed. . . ." Current emphases include child welfare, family welfare, relief, and work for the handicapped.

Capital Assets: \$624,454.

Expenditures: Calendar year 1944, \$20,585, of which grants constituted \$19,600.

Willkie Trust Fund; 15 Broad Street, New York 5, N.Y.

Purpose and Activities: No reply to requests for information.

Wills Hospital Fund. See Board of Directors of City Trusts, City of Philadelphia.

Willson — Alfred L. Willson Charitable Foundation (1919); c/o J. R. Cole, Treasurer, 16 East Broad Street, Columbus 15, Ohio; Frederick Shedd, President; Harrison M. Sayre, Secretary.

Purpose and Activities: Founded by Alfred L. Willson for the prevention and arresting of subnormal development of individuals, applied as early in child life as is possible. Present activities, confined to local interests, include support of a children's hospital, a center for the prevention of delinquency, and summer camps for children.

Capital Assets: \$2,592,472.

Expenditures: Calendar year 1944, \$70,395, all of which was expended in grants.

Wilson — Woodrow Wilson Foundation (1922); 45 East 65th Street, New York 21, N.Y.; Mrs. Burnett Mahon, Executive Director.

Purpose and Activities: Originating from popular subscription in honor of the President, this fund "shall have for its particular object the promotion of public welfare, the advancement of liberal thought and the furtherance of peace through justice for the benefit of the people of the United States and of other nations." In 1929 the Foundation established the Woodrow Wilson Memorial Library, expanded around a unique collection of League of Nations documents and now including publications of the various League Commissions, International Labour Office, the Permanent Court of International Justice, the International Institute of Intellectual Cooperation, and a postwar collection. As a result of the war, grants to other organizations have been curtailed, and the Foundation has inaugurated a publications program geared to popular education, leading toward a better understanding of the problems involved in establishment of a general international organization. An electrically transcribed radio program on international affairs is issued to local stations throughout the country.

Capital Assets: \$810,496.

Expenditures: Year ending April 30, 1944, \$27,960. Of this sum, \$5,000 represented grants.

Winfield Foundation; 30 Rockefeller Plaza, New York 20, N.Y.

Purpose and Activities: No reply to requests for information.

Winston-Salem Foundation (1919); Wachovia Bank and Trust Company, Winston-Salem, N.C.; R. E. Lasater, Chairman of Winston-Salem Foundation Committee; Charles E. Norfleet, Secretary.

Purpose and Activities: The Foundation was created as a community trust for the purpose of assisting charitable, religious, and educational institutions, supported by private donations or public taxation; for promoting education and scientific research; for care of the sick, aged, or helpless; for improving living conditions; for providing recreation for all classes; and for such other charitable purposes as will best make for the mental, moral, and physical improvement of the inhabitants of the city of Winston-Salem as now or hereafter constituted, regardless of race, color, or creed, according to the discretion of a majority in number of the Winston-Salem Foundation Committee.

Capital Assets: \$701,365.

Expenditures: Year ending October 14, 1944, \$11,073. Of this sum, grants constituted \$6,737.

Winter — Selmene Winter Foundation (1925); 323 Bellaire Street, Denver 7, Colo.; Mrs. Lillian W. Michelson, President; Dr. W. Walter Wasson, Director.

Purpose and Activities: Founded by Mrs. Lillian W. Michelson to provide means for research concerning children, the Foundation has as its object the developmental study of children. It is now temporarily inactive.

Capital Assets: Not stated.

Expenditures: Not stated.

Wohl Foundation (1940); 1601 Washington Avenue, St. Louis 3, Mo.

Purpose and Activities: Founded by Mr. and Mrs. David P. Wohl. Funds are for charitable, scientific, literary, and educational purposes in St. Louis and St. Louis County. The Foundation's activities have been curtailed due to the war.

Capital Assets: \$1,360,221.

Expenditures: Calendar year 1944, \$6.

Wolf Fund; Room 820, 1700 Walnut Street, Philadelphia 3, Pa.

Purpose and Activities: Information declined.

Wollman — William J. Wollman Foundation; c/o Wollman and Wollman, 25 Broad Street, New York 4, N.Y.

Purpose and Activities: The Foundation will not begin to function until the expiration of a trust under the Will of the deceased.

Woodlands Foundation. *See* Warburg — Felix M. and Frieda Schiff Warburg Foundation.

Woodrow Wilson Foundation. *See* Wilson — Woodrow Wilson Foundation.

Woodruff — Emily and Ernest Woodruff Foundation (1938); P.O. Box 4418, Atlanta 2, Ga.; Thomas K. Glenn, Chairman, Board of Trustees; Dameron Black, Secretary and Treasurer.

Purpose and Activities: To promote education, to establish and assist charitable hospitals, to assist orphan homes and other organizations of like character, to assist religious instruction and worship, and to promote the public welfare. According to the Foundation's present policy donations are limited to organizations located almost entirely within the state of Georgia.

Capital Assets: Not stated.

Expenditures: Not stated.

World Peace Foundation (1910); 40 Mt. Vernon Street, Boston 8, Mass.; Leland M. Goodrich, Director.

Purpose and Activities: Established by Edwin Ginn to promote peace, justice, and goodwill among nations. For many years the Foundation has sought to increase public understanding of international problems by an objective presentation of the facts of international relations. This purpose is accomplished chiefly through its publications and by the maintenance of a reference service which furnishes on request information on current international problems.

Capital Assets: \$1,068,624.

Expenditures: Calendar year 1944, \$48,890.

Wyomissing Foundation, Inc. (1926); P.O. Box 1382, Reading, Pa.; Ferdinand Thun, President.

Purpose and Activities: No reply to requests for information.

Yardley Foundation Federation Fellowship Fund (1929); 53 Washington Street, Newark 2, N.J.; Mrs. Stephen J. Francisco, President; Grace M. Freeman, Secretary.

Purpose and Activities: The Fund was established by the New Jersey State Federation of Women's Clubs as a memorial to Margaret Tufts Yardley, its founder and first president. Scholarships are awarded each year to assist advanced students of marked ability, preferably young women of New Jersey, further to pursue studies and to develop their talents in creative and professional work.

Capital Assets: \$20,000.

Expenditures: \$800 for 1944-1945 scholarship fund.

Youngstown Foundation (1918); c/o The Dollar Savings and Trust Company, Youngstown, Ohio; Carl W. Ullman, Secretary.

Purpose and Activities: The Foundation is a community trust, set up for charitable purposes. Its income may be used "for assisting charitable and educational institutions; for promoting education; for scientific research; for care of the sick, aged or helpless; for the care of children; for the betterment of living and working conditions; for recreation for all classes; and for such other charitable purposes as will make for the mental, moral and physical improvement of the inhabitants of the City of Youngstown, as now or hereafter constituted, regardless of race, color or creed." The Dollar Savings and Trust Company acts as trustee. The Foundation is currently active in the fields of health, education, and social welfare.

Capital Assets: \$728,513.

Expenditures: Calendar year 1944, \$32,087. Of this sum, grants constituted \$29,170.

Zeitz Foundation; c/o Fred J. Zeitz, Martin's Department Store, Fulton and Bridge Streets, Brooklyn 1, N.Y.

Purpose and Activities: No reply to requests for information.

Ziegler — Matilda Ziegler Foundation for the Blind (1928); 100 East 42d Street, New York 17, N.Y.; Walter G. Holmes, President.

Purpose and Activities: The Foundation makes possible the continuance of the Matilda Ziegler Magazine for the Blind, which was founded in 1907, and has been sent since that time, free each month, to every blind person in the United States and Canada who can read one of the systems — Braille, New York point, and Moon — in which it is printed.

Capital Assets: Not stated.

Expenditures: Approximately \$30,000 annually.

CLASSIFIED LISTINGS

THE QUESTIONNAIRE¹ sent to all foundations included a page on fields of activity. Foundation executives were asked to check any classification or subclassification to which "15 per cent or more of the year's efforts or expenditures" had been devoted. The classified lists which follow are built from these data, with a very few additions by the authors where the foundation omitted checking the classification page but supplied adequate information in other form.

The system of classification adopted after considerable study of previous classifications and of the actual activities of foundations was as follows:

1. HEALTH
 - a. Mental Hygiene
 - b. The Handicapped
2. EDUCATION
 - a. Scholarships, Fellowships, and Student Loans
3. SOCIAL WELFARE
 - a. Child Welfare
 - b. Family Welfare
 - c. Relief
4. ECONOMICS
 - a. Workers, Wages, and Conditions of Employment
5. RELIGION
6. GOVERNMENT AND PUBLIC ADMINISTRATION
 - a. City and Regional Planning
 - b. Housing
7. INTERNATIONAL RELATIONS
8. RACE RELATIONS
9. RECREATION
 - a. Aesthetics
10. MISCELLANEOUS

¹ Copy reproduced in Appendix A, pp. 215-216.

The nine major classifications are not presented as an ideal, necessarily logical, or fully co-ordinate division of the broad field of human welfare; they are selected for their practical usefulness with respect to foundations as they are or have been. Similarly, the ten subclassifications simply indicate more specialized areas in which foundations are known to be interested, or concerning which special information was desired for this study. The final heading, miscellaneous, makes place for those activities which could not be entered elsewhere, and under this head foundations were asked to specify their interest.

A total of 335 foundations are classified in this chapter, 171 of these under a single elected classification, the remainder under two or more classifications. No attempt has been made to include the 141 foundations which declined to give information or failed to reply to inquiries, though these are listed with addresses in the Descriptive Directory in the preceding chapter. Twenty-nine other foundations which supplied full information in other respects were still in process of organization, or were radically changing their program. In neither case could helpful classifications be indicated, and these 29 foundations are also omitted from this section.

In the classified directory that follows, subject headings are alphabetical, and liberal cross references have been introduced. Foundations selecting a particular subclassification are not also listed under the main classification unless they so elected (e.g., a foundation specializing in relief is not necessarily listed under the broader heading, social welfare); but all main classifications include cross references to their subclassifications.

An asterisk (*) denotes that the foundation so marked has selected the classification under which it is listed as its sole major interest.

CLASSIFIED LISTINGS

Adult Education. *See* EDUCATION

Aesthetics

American Architectural Foundation*

Bache Foundation*

Bagby Music Lovers' Foundation

Buffalo Foundation

Chaloner Prize Foundation

Danks Foundation*

Griffith Music Foundation*

Guggenheim (John Simon) Memorial Foundation

Guggenheim (Solomon R.) Foundation*

Jordan Foundation

Juilliard Musical Foundation*

Langley Scholarship Fund

Long Trust*

Mann-Rosenfeld Foundation

Mellon Educational and Charitable Trust

Morris Foundation

Munson-Williams-Proctor Institute

Nelson Trust*

Presser Foundation

Santa Barbara Foundation

Saxton Memorial Trust*

Tiffany Foundation*

Watumull Foundation

See also RECREATION

Art. *See* AESTHETICS

Blind. *See* HANDICAPPED

Child Welfare

American Children's Fund*

Aron Charitable Foundation

Beloit Foundation

Bivin Foundation

Brez Foundation

Buchanan Foundation

Buffalo Foundation

Children's Fund of Michigan

Cleveland Foundation

Crabtree Fund

Dayton (Ohio) Foundation

Detroit Community Trust

Duke Endowment

Ehrmann Foundation*

Field Foundation

Gould Foundation for Children

Heckscher Foundation for Children*

Hershey Industrial School

Hofheimer Foundation

Independent Aid

Indianapolis Foundation

Jonas Foundation

Kalamazoo Foundation

Klau Foundation

Knapp Foundation (New York)

Kresge Foundation

Lancaster Community Trust

Loose (Carrie J.) Fund

Milwaukee Foundation

Minneapolis Foundation

Mullanphy Fund

Phillips Foundation

Reed Permanent Community Trust

Richardson Foundation

Riggs Foundation

Rochester Community Chest

Rosenberg Foundation

Rutledge Charity

Salem Foundation

Smith (Alexander) Memorial Foundation

Straus (Roger and Gladys) Foundation

Sullivan Foundation

Thomson (John Edgar) Foundation

Tolstoy Foundation

Travelli Fund

Turrell Fund

Waterbury Foundation

White Memorial Foundation

White (Thomas H.) Trust

White-Williams Foundation

Whitehead Foundation

Wilder Charity

Williamsport Foundation

Willson Charitable Foundation

Winter Foundation*

Youngstown Foundation

See also SOCIAL WELFARE

City and Regional Planning

American Missionary Association

Haynes Foundation

Sage Foundation

See also GOVERNMENT AND PUBLIC ADMINISTRATION; HOUSING

Colleges and Universities. *See* EDUCATION; SCHOLARSHIPS, FELLOWSHIPS, AND STUDENT LOANS

Community Organization. *See* SOCIAL WELFARE

Delinquency. *See* CHILD WELFARE; MENTAL HYGIENE

Diseases. *See* HEALTH

Economics

Brookings Institution

Crabtree Fund

Debs Memorial Radio Fund

Economic and Business Foundation

Falk Foundation*

Farm Foundation

Filene (Lincoln and Therese) Foundation*

Haynes Foundation

Marcus Foundation

Schalkenbach Foundation*

Sloan Foundation

Twentieth Century Fund
 Whitney (William C.) Foundation
See also WORKERS, WAGES, AND CONDITIONS
 OF EMPLOYMENT

Education

Alabama Educational Foundation*
 American Academy in Rome*
 American Bankers Association Founda-
 tion*
 American Field Service Fellowships
 American Foundation*
 American Missionary Association
 American-Scandinavian Foundation
 American Trust Fund for Oxford Univer-
 sity*
 Aron Charitable Foundation
 Auerbach Foundation
 Baker-Hunt Foundation
 Baptist Foundation of Texas
 Barnes Foundation
 Beck Foundation*
 Belgian American Educational Foundation
 Bivin Foundation
 Board of Directors of City Trusts, Philadel-
 phia
 Board of Education of the Methodist
 Church*
 Buffalo Foundation
 Buhl Foundation*
 Bulova Foundation
 Burroughs Newsboys Foundation
 California Community Foundation
 Campbell Foundation
 Carnegie Corporation of New York
 Carnegie Endowment for International
 Peace
 Carnegie Foundation for the Advancement
 of Teaching*
 Charleston Scientific and Cultural Educa-
 tional Fund*
 Chicago Community Trust
 Child Education Foundation*
 Christian Education and Ministerial Relief,
 Presbyterian Church
 Church Peace Union

Clara Elizabeth Maternal Health Fund
 Cleveland Foundation
 Cornell Foundation
 Cowles Foundation*
 Crabtree Fund
 Cranbrook Foundation*
 Danforth Foundation
 Debs Memorial Radio Fund
 de Hirsch Fund
 Dodge Foundation
 Duke Endowment
 Economic and Business Foundation
 Educational Aid Fund, Massachusetts
 State Grange*
 El Pomar Foundation
 Elks National Foundation
 Farm Foundation
 Feild Co-operative Association
 Feldman Foundation
 Fels (Samuel S.) Fund
 Field Foundation
 Foreign Service Educational Foundation
 Forstmann Memorial Foundation*
 Franklin Foundation*
 Frick Educational Commission*
 Friendship Fund
 Future Farmers of America Foundation*
 Gannett Newspaper Foundation*
 General Education Board*
 Georgia Warm Springs Foundation
 Gibson Foundation
 Guggenheim (John Simon) Memorial
 Foundation
 Hall (Herbert D.) Foundation*
 Handley Board of Trustees*
 Hartford Foundation for Public Giving
 Hartley Corporation
 Harvard-Yenching Institute
 Hayden Foundation*
 Hazen Foundation
 Hershey Industrial School
 Hood Dairy Foundation
 Horowitz Foundation*
 Independent Aid
 James Foundation of New York
 Jordan Foundation

Education (continued)

Kellogg Foundation
 Klau Foundation
 Knapp Foundation (North Carolina)
 Kosciuszko Foundation
 Kresge Foundation
 Lake Placid Club Education Foundation*
 Lancaster Community Trust
 Levy (Shaya Chabot) Foundation
 Littauer Foundation
 Loose (Carrie J.) Fund
 Macfadden Foundation
 Mann-Rosenfeld Foundation
 Marcus Foundation
 McGregor Fund
 Mellon Educational and Charitable Trust
 Mills Foundation
 Minneapolis Foundation
 Morris Foundation
 Mott Foundation
 Munson-Williams-Proctor Institute
 Museum of the American Indian, Heye Foundation*
 National Foundation for Education in American Citizenship
 National Foundation for Infantile Paralysis
 New-Land Foundation
 New York Community Trust
 New York Foundation
 Norman Fund
 Northern Baptist Education Society
 Nutrition Foundation
 Payne Fund
 Pepperdine Foundation
 Phelps-Stokes Fund
 Phi Beta Kappa Foundation*
 Philadelphia Foundation
 Prentiss Foundation
 Riggs Foundation
 Rosenberg Foundation
 Rosenwald (Julius) Fund
 Rotary Educational Foundation of Atlanta*
 Roth Educational Fund*
 Russian Student Fund*
 St. Louis Public Schools Foundation

Schmidlapp Fund
 Schurz Memorial Foundation
 Service League Foundation
 Sloan Foundation
 Southern Education Foundation
 Sullivan Foundation
 Summerfield Foundation*
 Tilles Non-Sectarian Fund*
 Travelli Fund
 Upjohn Unemployment Trustee Corporation
 Van Wert County Foundation
 Watumull Foundation
 White (Thomas H.) Trust
 White-Williams Foundation
 Whitney Benefits*
 Whitney (William C.) Foundation
 Winston-Salem Foundation*
 Youngstown Foundation
See also SCHOLARSHIPS, FELLOWSHIPS, AND STUDENT LOANS

Employment. *See* WORKERS, WAGES, AND CONDITIONS OF EMPLOYMENT

Family Welfare

Aron Charitable Foundation
 Asheville Foundation
 Beloit Foundation
 Buffalo Foundation
 Carnegie Hero Fund Commission
 Chicago Community Trust
 Cleveland Foundation
 Crabtree Fund
 Gould Foundation for Children
 Grosberg Family Charity Fund
 Havens Relief Fund Society
 Hofheimer Foundation
 Kenosha Foundation*
 Klau Foundation
 Knapp Foundation (New York)
 McComas Foundation
 McGregor Fund
 Minneapolis Foundation
 Mullanphy Fund
 Phelan Foundation

Riggs Foundation
 Rochester Community Chest
 Rutledge Charity
 Sage Foundation
 Smith (Alexander) Memorial Foundation
 Straus (Roger and Gladys) Foundation
 Tolstoy Foundation
 Travelli Fund
 Waterbury Foundation
 Wheat Ridge Foundation
 White (Thomas H.) Trust
 Williamsport Foundation
See also CHILD WELFARE; RELIEF; SOCIAL WELFARE

Fellowships. *See* SCHOLARSHIPS, FELLOWSHIPS, AND STUDENT LOANS

Genetics and Eugenics. *See* HEALTH

Government and Public Administration

American Missionary Association
 Brookings Institution
 Debs Memorial Radio Fund
 Economic and Business Foundation
 Fels (Samuel S.) Fund
 Harrison Foundation*
 Haynes Foundation
 Marshall Civil Liberties Trust*
 National Foundation for Education in American Citizenship
 Philadelphia Foundation
 Richardson Foundation
 Spelman Fund of New York*
 Taylor Trust*
 Upjohn Unemployment Trustee Corporation

See also CITY AND REGIONAL PLANNING; HOUSING

Group Work. *See* RECREATION; SOCIAL WELFARE

Handicapped, The

American Foundation for the Blind*
 Atlanta Foundation
 Brez Foundation

Bulova Foundation
 Capper Foundation for Crippled Children
 Cleveland Foundation
 Crabtree Fund
 Detroit Community Trust
 Elks National Foundation
 Feild Co-operative Association
 Georgia Warm Springs Foundation
 Glens Falls Foundation
 Grand Rapids Foundation
 Hofheimer Foundation
 Indianapolis Foundation
 Kalamazoo Foundation
 Klau Foundation
 McComas Foundation
 McGregor Fund
 Menninger Foundation
 Minneapolis Foundation
 National Foundation for Infantile Paralysis
 Nemours Foundation*
 New-Land Foundation
 Ophthalmological Foundation
 Rochester Community Chest
 Singer Foundation
 Travelli Fund
 Victoria Foundation
 Waterbury Foundation
 Wheat Ridge Foundation
 White Memorial Foundation
 Whitehead Foundation
 Williamsport Foundation
 Willson Charitable Foundation
 Youngstown Foundation
 Ziegler Foundation for the Blind*
See also HEALTH

Health

American Missionary Association
 Anderson Foundation*
 Asheville Foundation
 Atlanta Foundation
 Baker Charity Trust
 Ball Brothers Foundation*
 Baptist Foundation of Texas
 Bedford Fund
 Beeman Foundation*

Health (continued)

Bingham Associates Fund*
 Bivin Foundation
 Brez Foundation
 Brush Foundation*
 Buchanan Foundation
 Buffalo Foundation
 Bulova Foundation
 Burke Relief Foundation*
 Burroughs Newsboys Foundation
 California Community Foundation
 Capper Foundation for Crippled Children*
 Chicago Community Trust
 Children's Fund of Michigan
 Clara Elizabeth Maternal Health Fund
 Cleveland Foundation
 Colorado Foundation for Research in Tuberculosis*
 Columbia Foundation
 Committee of the Permanent Charity Fund
 Commonwealth Fund*
 Crabtree Fund
 Dazian Foundation for Medical Research*
 Detroit Community Trust
 Duke Endowment
 El Pomar Foundation
 Elks National Foundation
 Farm Foundation
 Feild Co-operative Association
 Fels (Samuel S.) Fund
 Finney-Howell Research Foundation*
 Flagler Foundation*
 Fuld Health Foundation*
 Fuller Fund*
 Georgia Warm Springs Foundation
 Gibson Foundation
 Glens Falls Foundation*
 Gottsche Foundation*
 Grand Rapids Foundation
 Grosberg Family Charity Fund
 Guggenheim (Murry and Leonie) Foundation*
 Hartford Foundation for Public Giving
 Hartley Corporation
 Hastings Foundation*
 Hofheimer Foundation

Hood Dairy Foundation
 Hyams Trust
 Hyde Foundation*
 Industrial Hygiene Foundation*
 International Cancer Research Foundation
 Irwin Charity Foundation
 James Foundation of New York
 Kalamazoo Foundation
 Kellogg Foundation
 Klau Foundation
 Knapp Foundation (North Carolina)
 Lancaster Community Trust
 Lasker Foundation*
 Leventritt Foundation
 Macfadden Foundation
 Macy Foundation*
 Mann-Rosenfeld Foundation
 Marcus Foundation
 Markle Foundation*
 Mason Fund Committee
 Mayo Properties Association*
 McGregor Fund
 Menninger Foundation*
 Milbank Memorial Fund
 Mills Foundation
 Minneapolis Foundation
 Morgan Foundation*
 Mott Foundation
 National Foundation for Infantile Paralysis
 National Sanitation Foundation*
 New-Land Foundation
 New York Community Trust
 New York Foundation
 Norman Fund
 Nutrition Foundation
 Ophthalmological Foundation*
 Phelan Foundation
 Philadelphia Foundation
 Pittsburgh Skin and Cancer Foundation*
 Plainfield Foundation
 Plotz Foundation*
 Prentiss Foundation
 Race Betterment Foundation*
 Reynolds Foundation*
 Rhode Island Foundation*
 Riggs Foundation

Rochester Community Chest
 Rockefeller Foundation
 Rosenberg Foundation
 Rosenstiel Foundation
 Schmidlapp Fund
 Shapiro Scholarship Fund
 Singer Foundation
 Smith (Alexander) Memorial Foundation
 Straus (Roger and Gladys) Foundation
 Thompson (Thomas) Trust
 Travelli Fund
 Trudeau Foundation*
 Victoria Foundation
 Waterbury Foundation
 White (George Robert) Fund
 White Memorial Foundation
 Whitehead Foundation
 Wilder Charity
 Williamsport Foundation
 Willson Charitable Foundation
 Youngstown Foundation
See also HANDICAPPED; MENTAL HYGIENE

Hospitals. *See* HEALTH

Housing

American Missionary Association
 Haynes Foundation
 Lavanburg Foundation*
 Phelps-Stokes Fund
 Pierce Foundation*
 Twentieth Century Fund
See also CITY AND REGIONAL PLANNING;
 GOVERNMENT AND PUBLIC ADMINISTRATION

Industrial Relations. *See* WORKERS,
 WAGES, AND CONDITIONS OF EMPLOYMENT

International Relations

American Field Service Fellowships
 American-Scandinavian Foundation
 Belgian American Educational Foundation
 Burroughs Newsboys Foundation
 Carnegie Corporation of New York
 Carnegie Endowment for International
 Peace
 Church Peace Union

Coolidge Foundation*
 Economic and Business Foundation
 Foreign Service Educational Foundation
 Friendship Fund
 Harvard-Yenching Institute
 Hazen Foundation
 Jonas Foundation
 Kosciuszko Foundation
 Littauer Foundation
 Mann-Rosenfeld Foundation
 Marcus Foundation
 Mason Fund Committee
 National Foundation for Education in
 American Citizenship
 Rockefeller Foundation
 Tolstoy Foundation
 Watumull Foundation
 Whitney (William C.) Foundation
 Wilson (Woodrow) Foundation*
 World Peace Foundation*

Labor and Industry. *See* WORKERS,
 WAGES, AND CONDITIONS OF EMPLOYMENT

Law. *See* GOVERNMENT AND PUBLIC ADMINISTRATION

Medicine. *See* HEALTH

Mental Hygiene

Becker Trust*
 Beeman Foundation
 Bivin Foundation
 Brez Foundation
 Brush Foundation
 Buffalo Foundation
 Children's Fund of Michigan
 Columbia Foundation
 Commonwealth Fund
 Gould Foundation for Children
 Hofheimer Foundation
 Kalamazoo Foundation
 Lancaster Community Trust
 Lasker Foundation
 Leventritt Foundation
 Lifwynn Foundation*
 Macy Foundation

Mental Hygiene (continued)

Menninger Foundation

Minneapolis Foundation

Riggs Foundation

Rochester Community Chest

Rockefeller Foundation

Travelli Fund

Waterbury Foundation

White Psychiatric Foundation*

See also HEALTH**Miscellaneous**

Barnes Foundation (Horticulture, arboriculture)

Carnegie Institution of Washington* (Fundamental research, primarily physical and biological)

Carver Foundation (Agricultural and industrial research)

Field Foundation (Scientific public opinion polling)

Hayes Foundation* (Historical research)

Latham Foundation for the Promotion of Humane Education* (Animal welfare)

Love Conservation Foundation* (Conservation of wild life)

Milbank Memorial Fund (Population)

National Farm Youth Foundation* (Farm management)

Pack Forestry Foundation* (Forestry)

Scripps Foundation for Research in Population Problems* (Population)

Viking Fund* (Anthropology)

Municipal Affairs. *See* CITY AND REGIONAL PLANNING; GOVERNMENT AND PUBLIC ADMINISTRATION**Music.** *See* AESTHETICS**Negroes.** *See* RACE RELATIONS**Nursing.** *See* HEALTH**Peace.** *See* INTERNATIONAL RELATIONS**Pedagogy.** *See* EDUCATION**Psychiatry.** *See* MENTAL HYGIENE**AMERICAN FOUNDATIONS****Public Administration.** *See* GOVERNMENT AND PUBLIC ADMINISTRATION**Public Health.** *See* HEALTH**Race Relations**

American Missionary Association

Barnes Foundation

Burroughs Newsboys Foundation

Church Peace Union

Columbia Foundation

Debs Memorial Radio Fund

de Hirsch Fund

Field Foundation

Gould Foundation for Children

Harmon Foundation

Hartford Foundation for Public Giving

Haynes Foundation

Klau Foundation

Littauer Foundation

Mann-Rosenfeld Foundation

Marcus Foundation

Mason Fund Committee

New-Land Foundation

Payne Fund

Phelps-Stokes Fund

Rosenwald (Julius) Fund

Southern Education Foundation

Straus (Roger and Gladys) Foundation

Waterbury Foundation

Watumull Foundation

Whitney (William C.) Foundation

Recreation

Aron Charitable Foundation

Buffalo Foundation

Burroughs Newsboys Foundation

California Community Foundation

Chicago Community Trust

Children's Fund of Michigan

Cleveland Foundation

Committee of the Permanent Charity Fund

Detroit Community Trust

Durham Foundation*

Harmon Foundation

Hartford Foundation for Public Giving

Indianapolis Foundation

Kalamazoo Foundation
 Kellogg Foundation
 Mann-Rosenfeld Foundation
 Marcus Foundation
 Minneapolis Foundation
 Mott Foundation
 New Haven Foundation
 Philadelphia Foundation
 Richardson Foundation
 Rochester Community Chest
 Schurz Memorial Foundation
 Service League Foundation
 Smith (Alexander) Memorial Foundation
 Van Wert County Foundation
 White (George Robert) Fund
 White Memorial Foundation
 Willson Charitable Foundation
See also AESTHETICS

Relief

Auerbach Foundation
 Bagby Music Lovers' Foundation
 Baird Foundation*
 Beloit Foundation
 Brez Foundation
 Chicago Community Trust
 Cleveland Foundation
 Cornell Foundation
 Crabtree Fund
 Feild Co-operative Association
 Foster Foundation*
 Friendship Fund
 Fur Trade Foundation
 Havens Relief Fund Society
 Hellmann Foundation
 Hofheimer Foundation
 Jarvie Commonweal Service*
 Klau Foundation
 Knapp Foundation (New York)
 Lancaster Community Trust
 McComas Foundation
 McGregor Fund
 Minneapolis Foundation
 Mullanphy Fund
 Pilgrim Foundation*
 Presser Foundation

Roche Relief Foundation
 Rochester Community Chest
 Rutledge Charity
 Sage Foundation
 St. Louis Public Schools Foundation
 Santa Barbara Foundation
 Schimper Foundation*
 Singer Foundation
 Smith (Alexander) Memorial Foundation
 Straus (Roger and Gladys) Foundation
 Tolstoy Foundation
 Travelli Fund
 White (Thomas H.) Trust
 Wilder Charity
 Williamsport Foundation
See FAMILY WELFARE; SOCIAL WELFARE

Religion

Allen (Vivian B.) Foundation
 American Missionary Association
 Baker-Hunt Foundation
 Baptist Foundation of Texas
 Bernstein Foundation*
 Board of Christian Education, United Brethren*
 California Community Foundation
 Campbell Foundation
 Christian Education and Ministerial Relief, Presbyterian Church
 Church Peace Union
 Danforth Foundation
 Dayton (Minn.) Foundation
 Duke Endowment
 El Pomar Foundation
 Farm Foundation
 Gould Foundation for Children
 Hazen Foundation
 Hellmann Foundation
 James Foundation of New York
 Klau Foundation
 Kresge Foundation
 LeTourneau Foundation*
 Levy (Shaya Chabot) Foundation
 Macfadden Foundation
 Mann-Rosenfeld Foundation
 Marcus Foundation

Religion (continued)

Matz Foundation*
 Mott Foundation
 Northern Baptist Education Society
 Penney Foundation*
 Pepperdine Foundation
 Phelps-Stokes Fund
 Philadelphia Foundation
 Schurz Memorial Foundation
 Straus (Roger and Gladys) Foundation
 Swedenborg Foundation*
 Wheat Ridge Foundation

Sanitation and Public Health. *See*
HEALTH**Scholarships, Fellowships, and Student Loans**

American Academy in Rome
 American Association of University Women*
 American Bankers Association Foundation
 American Field Service Fellowships
 Atlanta Foundation
 Bivin Foundation
 Board of Education of the Methodist Church
 Buffalo Foundation
 Carver Foundation
 Chaloner Prize Foundation
 Child Education Foundation
 Cleveland Foundation
 Crabtree Fund
 Danforth Foundation
 Diffenbaugh Fund for Deserving Students*
 Economic and Business Foundation
 Educational Aid Fund, Massachusetts State Grange
 Elks National Foundation
 Farm Foundation
 Feild Co-operative Association
 Frick Educational Commission
 Friendship Fund
 Gibson Foundation
 Gould Foundation for Children
 Guggenheim (John Simon) Memorial Foundation

Harmon Foundation
 Harvard-Yenching Institute
 Hood Dairy Foundation
 Indianapolis Foundation
 International Cancer Research Foundation
 Knights Templar Educational Foundation*
 Lancaster Community Trust
 Langley Scholarship Fund
 Mann-Rosenfeld Foundation
 Massachusetts Society for the University Education of Women*
 Minneapolis Foundation
 Morris Foundation
 New-Land Foundation
 Northern Baptist Education Society
 Noyes Scholarship Fund*
 Phillips Foundation
 Pickett and Hatcher Educational Fund*
 Prentiss Foundation
 Presser Foundation
 Riggs Foundation
 Rosenwald (Julius) Fund
 Rotary Educational Foundation of Atlanta
 Rotch Travelling Scholarship*
 Roth Educational Fund
 Russian Student Fund
 St. Louis Public Schools Foundation
 Santa Barbara Foundation
 Schepp Foundation*
 Schmidlapp Fund
 Schurz Memorial Foundation
 Selling Scholarship Loan Fund*
 Shapiro Scholarship Fund
 Smith (Horace) Fund*
 Strong (Hattie M.) Foundation*
 Strong (Henry) Educational Foundation*
 Tilles Non-Sectarian Fund
 Travelli Fund
 Watertown Foundation
 White (Thomas H.) Trust
 White-Williams Foundation
 Whiteside Templar Memorial Fund*
 Whitney Benefits
 Yardley Foundation Federation Fellowship Fund*

Youngstown Foundation

See also EDUCATION

Schools. *See* EDUCATION

Social Welfare

Allen (Vivian B.) Foundation

American Missionary Association

Auerbach Foundation

Baker Charity Trust

Baptist Foundation of Texas

Bedford Fund

Beloit Foundation*

Bivin Foundation

Board of Directors of City Trusts, Philadelphia

Brez Foundation

Buffalo Foundation

Burroughs Newsboys Foundation

Byram Foundation*

California Community Foundation

Cambridge Foundation*

Carnegie Hero Fund Commission*

Champaign Civic Foundation*

Chicago Community Trust

Cleveland Foundation

Columbia Foundation

Committee of the Permanent Charity Fund

Cornell Foundation

Crabtree Fund

Dayton (Minn.) Foundation

Dayton (Ohio) Foundation*

Debs Memorial Radio Fund

Detroit Community Trust

Dodge Foundation

Duluth Community Trust*

Economic and Business Foundation

Feild Co-operative Association

Feldman Foundation

Fels (Samuel S.) Fund

Field Foundation

Friendship Fund

Fur Trade Foundation*

Gould Foundation for Children

Grand Rapids Foundation

Grant Foundation*

Guggenheim (Daniel and Florence) Foundation*

Hartford Foundation for Public Giving

Hartley Corporation

Havens Relief Fund Society*

Hawaiian Foundation*

Hawley Welfare Foundation*

Heinz Endowment*

Hofheimer Foundation

Hyams Trust

Irwin Charity Foundation

Ittleson Family Foundation*

James Foundation of New York

Jonas Foundation

Kalamazoo Foundation

Kellogg Foundation

Klau Foundation

Knapp Foundation (New York)*

Knapp Foundation (North Carolina)

Kresge Foundation

Lancaster Community Trust

Leventritt Foundation

Levy (Shaya Chabot) Foundation

Littauer Foundation

Loose (Carrie J.) Fund

Loose Million Dollar Charity Fund*

Madison Community Trust Fund*

Mann-Rosenfeld Foundation

Marcus Foundation

Mason Fund Committee

McGregor Fund

Mellon Educational and Charitable Trust

Mertz Foundation*

Milwaukee Foundation*

Minneapolis Foundation

Moseley Foundation*

Mott Foundation

Mullanphy Fund*

New Haven Foundation

New York Community Trust

New York Foundation

Norman Fund

Pepperdine Foundation

Philadelphia Foundation

Plainfield Foundation

Social Welfare (continued)

Ratshesky Foundation*
 Reed Permanent Community Trust*
 Riggs Foundation
 Roche Relief Foundation*
 Rochester Community Chest
 Rockefeller Brothers Fund*
 Rockefeller Foundation
 Rosenau Foundation*
 Rosenberg Foundation
 Rosenstiel Foundation
 Rutledge Charity*
 Sage Foundation
 St. Louis Public Schools Foundation
 Salem Foundation*
 Service League Foundation
 Singer Foundation
 Smith (Alexander) Memorial Foundation
 Spokane Foundation*
 Straus (Roger and Gladys) Foundation
 Thompson (Thomas) Trust
 Thomson (John Edgar) Foundation*
 Tolstoy Foundation
 Travelli Fund
 Turrell Fund*
 Victoria Foundation
 Warburg Foundation*
 Watertown Foundation
 Wheat Ridge Foundation
 White Memorial Foundation

AMERICAN FOUNDATIONS

White (Thomas H.) Trust
 Whitehead Foundation
 Whitney (William C.) Foundation
 Wieboldt Foundation*
 Wilder Charity
 Williamsport Foundation
 Youngstown Foundation
See also CHILD WELFARE; FAMILY WELFARE; RELIEF

Social Work. *See* SOCIAL WELFARE; CHILD WELFARE; FAMILY WELFARE; RELIEF

Student Loans. *See* SCHOLARSHIPS, FELLOWSHIPS, AND STUDENT LOANS

Workers, Wages, and Conditions of Employment

Altman Foundation*
 Crabtree Fund
 Economic and Business Foundation
 Gould Foundation for Children
 Harbison-Walker Foundation*
 Rosenberg Foundation
 Service League Foundation
 Twentieth Century Fund
 Upjohn Unemployment Trustee Corporation
See also ECONOMICS

GEOGRAPHICAL DISTRIBUTION

AN ANALYSIS of the Descriptive Directory, listing 505 foundations, supports earlier studies with respect to the high geographical concentration of organizations of this type. Seventy-nine per cent of these foundations, 398 in all, are in the narrow quadrangle north of the Mason-Dixon Line and east of the Mississippi River. Indeed, 236 (47 per cent of the total) are in New York State, and 217 (43 per cent) in New York City. Boston is a remote second among cities, with 22 foundations, or 4 per cent.

In comparisons with earlier studies, minor variations are probably not significant because of some differences in definition and coverage. It may, however, be noted that New York City has consistently accounted for between 40 and 44 per cent of American foundations in five earlier studies, by the Twentieth Century Fund for 1930, 1931, and 1934, and by Raymond Rich Associates for 1937 and 1940.

Even more significant than concentration by number is the concentration of known assets. Unfortunately only about half the foundations included in this study have furnished figures on capital assets for publication, but most of those declining information are small and would not greatly affect totals.

As Table 14 indicates, New York City accounts for 51 per cent of the total reported capital assets. Dearborn, with its single foundation, comes second with 8 per cent. The concentration of assets in New York City was even greater according to earlier studies, standing at 80 per cent in the report for 1931 prepared by the Twentieth Century Fund.

It should be pointed out, however, that this high concentration of both offices and assets in and about New York City, and several other large cities, does not imply that all or most of this wealth is devoted to local welfare projects. This is true in only a limited number of foundations, usually community trusts, and even several of these distribute a portion of their expenditures on projects of national or even wider scope. Most of the large general foundations make grants and support activities throughout the United States, and some of them internationally.

TABLE 14. DISTRIBUTION BY STATES AND CITIES OF CAPITAL ASSETS OF
250 FOUNDATIONS REPORTING THIS ITEM IN 1944

(Dollar figures in thousands)

State and city	Number of foundations listed	Number reporting assets	Reported capital assets	
			Amount	Per cent of total
<i>New York</i>	236	91	\$735,029	52
New York City	217	79	714,757	51
White Plains	1	1	5,500	*
Other	18	11	14,772	1
<i>Michigan</i>	18	12	228,081	16
Dearborn	1	1	109,000	8
Detroit	7	4	63,457	5
Battle Creek	2	2	47,443	3
Bloomfield Hills	1	1	6,658	*
Other	7	4	1,523	*
<i>Pennsylvania</i>	35	18	128,086	9
Philadelphia	14	7	96,426	7
Pittsburgh	12	7	30,656	2
Other	9	4	1,004	*
<i>District of Columbia</i>	14	6	56,139	4
Washington	14	6	56,139	4
<i>Massachusetts</i>	31	24	35,961	3
Boston	22	19	34,072	2
Other	9	5	1,889	*
<i>Minnesota</i>	7	4	33,332	2
Rochester	1	1	28,300	2
Other	6	3	5,032	*
<i>Illinois</i>	12	7	29,942	2
Chicago	9	5	18,543	1
Peoria	1	1	11,393	1
Other	2	1	6	*
<i>Texas</i>	3	3	29,787	2
Houston	1	1	17,587	1
Dallas	1	1	10,000	1
Other	1	1	2,200	*
<i>Missouri</i>	12	7	17,368	1
Kansas City	5	3	14,889	1
Other	7	4	2,479	*
<i>Ohio</i>	19	11	15,688	1
Cleveland	6	3	10,760	1
Other	13	8	4,928	*
<i>Georgia</i>	8	6	14,742	1
Atlanta	7	5	12,428	1
Other	1	1	2,314	*

<i>Colorado</i>	9	3	14,641	1
Colorado Springs	2	2	14,591	1
Other	7	1	50	*
<i>California</i>	14	9	11,256	1
<i>North Carolina</i>	5	5	11,167	1
Winston-Salem	2	2	10,773	1
Other	3	3	394	*
<i>Indiana</i>	7	3	9,551	1
Indianapolis	5	3	9,551	1
Other	2	—	—	—
<i>Connecticut</i>	14	9	6,839	*
<i>New Jersey</i>	11	5	5,444	*
<i>Tennessee</i>	1	1	5,106	*
Nashville	1	1	5,106	*
<i>Alabama</i>	2	2	3,585	*
<i>Wisconsin</i>	7	6	2,273	*
<i>Wyoming</i>	2	2	1,783	*
<i>Mississippi</i>	1	1	1,527	*
<i>Virginia</i>	2	1	1,122	*
<i>West Virginia</i>	1	1	949	*
<i>Rhode Island</i>	1	1	909	*
<i>Kentucky</i>	4	2	817	*
<i>Oregon</i>	5	3	655	*
<i>Kansas</i>	2	2	192	*
<i>Maryland</i>	2	1	187	*
<i>Oklahoma</i>	3	1	114	*
<i>South Carolina</i>	3	1	100	*
<i>Hawaii</i>	2	1	100	*
<i>Washington</i>	1	1	23	*
<i>Delaware</i>	6	—	—	—
<i>Iowa</i>	2	—	—	—
<i>Louisiana</i>	1	—	—	—
<i>Florida</i>	1	—	—	—
<i>Nebraska</i>	1	—	—	—
Total	505	250	\$1,402,495	100

* Less than 0.5 per cent.

NOTE: States are listed in order of reported capital assets. Only cities for which total reported assets amount to at least \$5,000,000 are listed separately.

A GEOGRAPHICAL DIRECTORY OF 505 FOUNDATIONS

Alabama*Birmingham*

Alabama Educational Foundation

Tuskegee Institute

Carver Foundation

California*Los Angeles*

All Nations Foundation

California Community Foundation

Foundation for Scientific Research

Haynes Foundation

Pepperdine Foundation

Watumull Foundation

Oakland

Latham Foundation

Pasadena

Hastings Foundation

San Francisco

Columbia Foundation

Howard Foundation

Irwin Charity Foundation

Phelan Foundation

Rosenberg Foundation

Santa Barbara

Santa Barbara Foundation

Colorado*Colorado Springs*

Colorado Foundation

El Pomar Foundation

Denver

Boettcher Foundation

Bonfils Foundation

Denver Foundation

Humphreys Foundation

Hunter Charitable Trust

Winter Foundation

Wheat Ridge

Wheat Ridge Foundation

Connecticut*Bridgeport*

Bedford (May Esther) Fund

Lamport (Sadie and Arthur) Foundation

Greens Farms

Bedford Fund, Inc.

Greenwich

Noble Foundation

Price Foundation

Haddam

Hazen Foundation

Hartford

Auerbach Foundation

Hartford Foundation for Public Giving

Litchfield

White Memorial Foundation

New Haven

Fuller Fund

New Haven Foundation

Norfolk

Hartley Corporation

Waterbury

Waterbury Foundation

Westport

Lifwynn Foundation

Delaware*Wilmington*

Delaware School Foundation

Dietrich Foundation

Kent Foundation

Nileb Foundation

Raskob Foundation

Trebor Foundation

District of Columbia*Washington*

American Architectural Foundation

American Association of University

Women, Fellowship Fund

Brookings Institution

Carnegie Endowment for International
Peace

Carnegie Institution

Foreign Service Educational Foundation

Future Farmers of America Foundation

GEOGRAPHICAL DISTRIBUTION

203

Langley Scholarship Fund
Mellon Educational and Charitable Trust
Pack Forestry Foundation
Southern Education Foundation
Strong (Hattie M.) Foundation
Washington Foundation
White Psychiatric Foundation

Florida

Jacksonville
Nemours Foundation

Georgia

Atlanta
Atlanta Foundation
Beck Foundation
Campbell Foundation
Rotary Educational Foundation
Whitehead Foundation
Whiteside Templar Memorial Fund
Woodruff Foundation

Columbus

Pickett and Hatcher Education Fund

Hawaii

Honolulu
Atherton Trust
Hawaiian Foundation

Illinois

Champaign
Champaign Civic Foundation

Chicago

Abbott Foundation
Chicago Community Trust
Farm Foundation
Mundelein Foundation
Murphy Foundation
Noyes Scholarship Fund
Rosenwald (Julius) Fund
Strong (Henry) Educational Foundation
Wieboldt Foundation

Freeport

Rawleigh Foundation

Peoria

LeTourneau Foundation

Indiana

Indianapolis
Christian Foundation
Indianapolis Foundation
Jordan Foundation
Knights Templar Educational Foundation
National Foundation for Education in
American Citizenship

Muncie

Ball Brothers Foundation
Ball (George and Frances) Foundation

Iowa

Des Moines
Cowles Foundation
Hawley Welfare Foundation

Kansas

Topeka
Capper Foundation
Menninger Foundation

Kentucky

Covington
Baker-Hunt Foundation
Frankfort
Robinson Mountain Fund

Louisville

Christian Education and Ministerial Relief,
Presbyterian Church
Louisville Foundation

Louisiana

New Orleans
Schlieder Foundation

Maryland

Baltimore
Blaustein Foundation
Finney-Howell Research Foundation

Massachusetts

Boston
Bingham Associates Fund
Burroughs Newsboys Foundation
Committee of the Permanent Charity Fund

Massachusetts*Boston (continued)*

Crabtree Fund
 Elks National Foundation
 Filene Good Will Fund
 Filene (Lincoln and Therese) Foundation
 Franklin Foundation
 Grosberg Family Charity Fund
 Hood Dairy Foundation
 Hyams Trust
 Mason Fund Committee
 Massachusetts Society for the University
 Education of Women
 Moseley Foundation
 Northern Baptist Education Society
 Powers Foundation
 Ratskesky Foundation
 Rotch Travelling Scholarship
 Thompson Trust
 Travelli Fund
 White (George Robert) Fund
 World Peace Foundation

Brockton

Pilgrim Foundation

Cambridge

Cambridge Foundation
 Harvard-Yenching Institute

Springfield

Service League Foundation
 Smith (Horace) Fund

Stockbridge

Riggs Foundation

West Springfield

Moses (Horace A.) Foundation

Winchester

Educational Aid Fund, Massachusetts State
 Grange

Worcester

Alden Trust

Michigan*Ann Arbor*

National Sanitation Foundation

Battle Creek

Kellogg Foundation
 Race Betterment Foundation

Bloomfield Hills

Cranbrook Foundation

Dearborn

Ford Foundation

Detroit

Children's Fund of Michigan
 Detroit Community Trust
 Earhart Foundation
 Kresge Foundation
 McGregor Fund
 Mendelson Trusts
 National Farm Youth Foundation

Flint

Clara Elizabeth Maternal Health Fund
 Mott Foundation

Grand Rapids

Grand Rapids Foundation

Kalamazoo

Kalamazoo Foundation
 Upjohn Unemployment Trustee Corporation

Manistee

Ruggles Endowment

Minnesota*Duluth*

Duluth Community Trust

Minneapolis

Dayton Foundation
 Minneapolis Foundation
 Nash Foundation

Rochester

Mayo Properties Association

St. Paul

Blandin Foundation
 Wilder Charity

Mississippi*Jackson*

Feild Co-operative Association

Missouri

Columbia

Love Conservation Foundation

Kansas City

Diffenbaugh Fund for Deserving Students

Loose (Carrie J.) Fund

Loose Million Dollar Charity Fund

Nelson Trust

Volker Charities Fund

St. Louis

Danforth Foundation

Mullanphy Fund

Pillsbury Foundation

St. Louis Public Schools Foundation

Tilles Non-Sectarian Charity Fund

Wohl Foundation

Nebraska

Lincoln

Cooper Foundation

New Jersey

East Orange

Turrell Fund

Jersey City

Fuld Health Foundation

Victoria Foundation

Madison

Foundation for Narcotics Research

Newark

Griffith Music Foundation

Hall (Herbert D.) Foundation

Yardley Foundation Federation Fellowship Fund

Passaic

Forstmann Memorial Foundation

Plainfield

Plainfield Foundation

Upper Montclair

Mills Foundation

Weehawken

Blickman Foundation

New York

Auburn

Emerson Foundation

Buffalo

Buffalo Foundation

Conners Foundation

Glens Falls

Glens Falls Foundation

Hartsdale

Gaisman Foundation

Lake Placid Club

Lake Placid Club Education Foundation

New York City

A and L Foundation

Achelis Foundation

Allen (Vivian B.) Foundation

Altman Foundation

American Academy in Rome

American Bankers Association Foundation

American Children's Fund

American Field Service Fellowships

American Foundation for the Blind

American Missionary Association

American-Scandinavian Foundation

American Trust Fund for Oxford University

Ansl Charity Foundation

Arnstein Foundation

Aron Charitable Foundation

Ascoli Fund

Auguste Foundation

Bache Foundation

Bagby Music Lovers' Foundation

Baird Foundation

Baker Charity Trust

Belgian American Educational Foundation

Bernstein Foundation

Bing Fund

Bliss Memorial Fund

Borden Memorial Foundation

Brez Foundation

Browning Foundation

Bulova Foundation

Carnegie Corporation of New York

New York City (continued)

Carnegie Foundation for the Advancement
of Teaching

Chaloner Prize Foundation

Charities Foundation

Child Education Foundation

Church Peace Union

Clark Foundation

Clemens Fund

Coe Foundation

Cohen and Sons Foundation

Commonwealth Fund

Coolidge Foundation

Cornell Foundation

Culpeper Foundation

Danks Foundation

Danziger Trust

Dazian Foundation for Medical Research

Debs Memorial Radio Fund

de Hirsch Fund

Dillon Fund

Dodge Foundation

Duke Endowment

Dula Foundation

Ehrmann Foundation

Eisner and Lubin Foundation

Emigre Charitable Fund

Esco Fund Committee

Feldman Foundation

Fels (Joseph) Foundation

Field Foundation

Fischel Foundation

Flagler Foundation

Friendship Fund

Fur Trade Foundation

General Education Board

General Welfare Fund

Georgia Warm Springs Foundation

Golden Fund

Golding Foundation

Goodman (Abraham and Mollic) Founda-
tion

Goodman (Jacob and Libby) Foundation

Gottesman (D. S. and R. H.) Foundation

Gottesman Tree of Life Foundation

Gould Foundation

Grant Foundation

Granthale Foundation

Guggenheim (Daniel and Florence) Foun-
dation

Guggenheim (Henry Frank) Foundation

Guggenheim (John Simon) Foundation

Guggenheim (Murry and Leonie) Founda-
tion

Guggenheim (Solomon R.) Foundation

Gumpert-Janover Foundation

Haas Memorial Fund

Haft (Harry G. and Tillie W.) Founda-
tion

Haft (Jules G. and Ruth) Foundation

Haft (Morris and Fannie B.) Foundation

Hall (Martha M.) Foundation

Hanauer Fund

Harmon Foundation

Harriman Trust

Hartford (John A.) Foundation

Havens Relief Fund Society

Hayden Foundation

Heckscher Foundation

Hofheimer Foundation

Holmes Foundation

Horowitz Foundation

Hutchins Foundation

Hyde Foundation

Independent Aid

Intercultural Foundation

Ittleson Family Foundation

James Foundation

Jarvie Commonweal Service

Juilliard Musical Foundation

Karagheusian Commemorative Corpora-
tion

Kaufmann Foundation

Klau Foundation

Knapp Foundation (New York)

Knapp Foundation (N. C.)

Knapp Fund

Kosciuszko Foundation

Kress Foundation

Lampont (Samuel C. and Miriam D.)
Foundation

GEOGRAPHICAL DISTRIBUTION

207

La Prensa Charity Fund
Larsen Fund
Lasker Foundation
Lavanburg Foundation
Leventritt Foundation
Levy (Adele R.) Fund
Levy (Shaya Chabot) Foundation
Lindemann Foundation
Littauer Foundation
Loeb Foundation
Long Trust
Lorberbaum Foundation
Lowenstein Foundation
Luce Foundation
Macfadden Foundation
Macy Foundation
Maguire Foundation
Marcus Foundation
Markle Foundation
Marshall Civil Liberties Trust
Marshall Foundation
Marshall Wilderness Fund
Matz Foundation
McConnell Foundation
Mertz Foundation
Milbank (Dunlevy) Foundation
Milbank Memorial Fund
Morgan Foundation
Morris Foundation
Moses (Henry and Lucy) Fund
Museum of the American Indian, Heye Foundation
Musicians' Foundation
National Foundation for Infantile Paralysis
National Foundation of Musical Therapy
New-Land Foundation
New York Community Trust
New York Foundation
Nichols Foundation
Norman Fund
Nutrition Foundation
Ohrbach Foundation
Ophthalmological Foundation
Palestine Foundation
Paley Foundation
Payne Fund

Penney Foundation
Pforzheimer Foundation
Phelps-Stokes Fund
Phi Beta Kappa Foundation
Pierce Foundation
Pines Foundation
Plotz Foundation
Propp Foundation
Relief and Research Fund
Roche Relief Foundation
Rockefeller Brothers Fund
Rockefeller Foundation
Rosenstiel Foundation
Russian Student Fund
Sage Foundation
Saxton Memorial Trust
Schalkenbach Foundation
Schepp Foundation
Schimper Foundation
Schwab Foundation
Schwartz Memorial Fund
Schwarzhaupt Foundation
Shapiro Scholarship Fund
Singer Foundation
Sloan Foundation
Smith Educational Foundation
Snyder Fund
Spelman Fund
Sprague Foundation
Stavisky Family Foundation
Stettenheim Foundation
Straus Foundation
Strauss Memorial Fund
Suarez Foundation
Sullivan Foundation
Sumatra-Java Foundation
Summerfield Foundation
Surdna Foundation
Swedenborg Foundation
Switzer Foundation
Talcott Fund
Teagle Foundation
Tiffany Foundation
Tolstoy Foundation
Tucker Foundation
Twentieth Century Fund

New York City (continued)

Unger Memorial Foundation

Viking Fund

Warburg Foundation

Weber Foundation

Whitehall Foundation

Whiting Foundation

Whitney Foundation

Willkie Trust Fund

Wilson Foundation

Winfield Foundation

Wollman Foundation

ZeitZ Foundation

Ziegler Foundation

Niagara Falls

Beeman Foundation

Pleasantville

Byram Foundation

Manville Foundation

Rochester

Gannett Newspaper Foundation

Rochester Community Chest

Saranac Lake

Trudeau Foundation

Scarsdale

Hellmann Foundation

Scarsdale Foundation

Utica

Munson-Williams-Proctor Institute

Walden

Jonas Foundation

Watertown

Watertown Foundation

White Plains

Burke Relief Foundation

Yonkers

Smith Memorial Foundation

North Carolina*Asheville*

Asheville Foundation

Durham

Durham Foundation

Greensboro

Richardson Foundation

Winston-Salem

Reynolds Foundation

Winston-Salem Foundation

Ohio*Canton*

Timken Foundation

Cincinnati

Emery Memorial

Fleischmann Endowment

Schmidlapp Fund

Cleveland

Beaumont Trust

Bivin Foundation

Brush Foundation

Cleveland Foundation

Prentiss Foundation

White Charitable Trust

Columbus

Columbus Foundation

Willson Charitable Foundation

*Dayton*Board of Christian Education, United
Brethren

Dayton Foundation

Elyria

Allen (Edgar F.) Foundation

Fremont

Hayes Foundation

Oxford

Scripps Foundation

Van Wert

Van Wert County Foundation

Youngstown

Youngstown Foundation

Oklahoma*Bartlesville*

Phillips Foundation

Ponca City

Wentz Foundation

Tulsa

Reed Permanent Community Trust

Oregon

Lakeview

Daly Educational Fund

Portland

Crawford Student Loan Fund

McComas Foundation

Selling Scholarship Fund

Salem

Salem Foundation

Pennsylvania

Haverford

Taylor Trust

Hershey

Hershey Industrial School

Jenkintown

Rosenwald (Lessing J.) Foundation

Lancaster

Lancaster Community Trust

Merion

Barnes Foundation

New Wilmington

Economic and Business Foundation

Philadelphia

American Foundation

Board of Directors of City Trusts

Fels (Samuel S.) Fund

Gimbel Foundation

Harrison Foundation

International Cancer Research Foundation

Mann-Rosenfeld Foundation

Philadelphia Foundation

Presser Foundation

Rosenau Foundation

Schurz Memorial Foundation

Thomson Foundation

White-Williams Foundation

Wolf Fund

Pittsburgh

Arbuckle-Jamison Foundation

Buhl Foundation

Carnegie Hero Fund

Falk Foundation

Frick Educational Commission

George Foundation

Gibson Foundation

Harbison-Walker Foundation

Heinz Endowment

Industrial Hygiene Foundation

Pittsburgh Skin and Cancer Foundation

Roth Educational Fund

Reading

Janssen Foundation

Wyomissing Foundation

Williamsport

Williamsport Foundation

Rhode Island

Providence

Rhode Island Foundation

South Carolina

Charleston

Charleston Scientific and Cultural Educational Fund

Greenville

Burgiss Charities

Spartanburg

Spartanburg Community Foundation

Tennessee

Nashville

Board of Education, Methodist Church

Texas

Dallas

Baptist Foundation

Houston

Anderson Foundation

Texarkana

Buchanan Foundation

Virginia

Richmond

Richmond Foundation

Winchester

Handley Board of Trustees

Washington*Spokane*

Spokane Foundation

West Virginia*Huntington*

Foster Foundation

Wisconsin*Beloit*

Beloit Foundation

Chippewa Falls

Rutledge Charity

Kenosha

Kenosha Foundation

Madison

Madison Community Trust Fund

Milwaukee

Becker Trust

Harnischfeger Foundation

Milwaukee Foundation

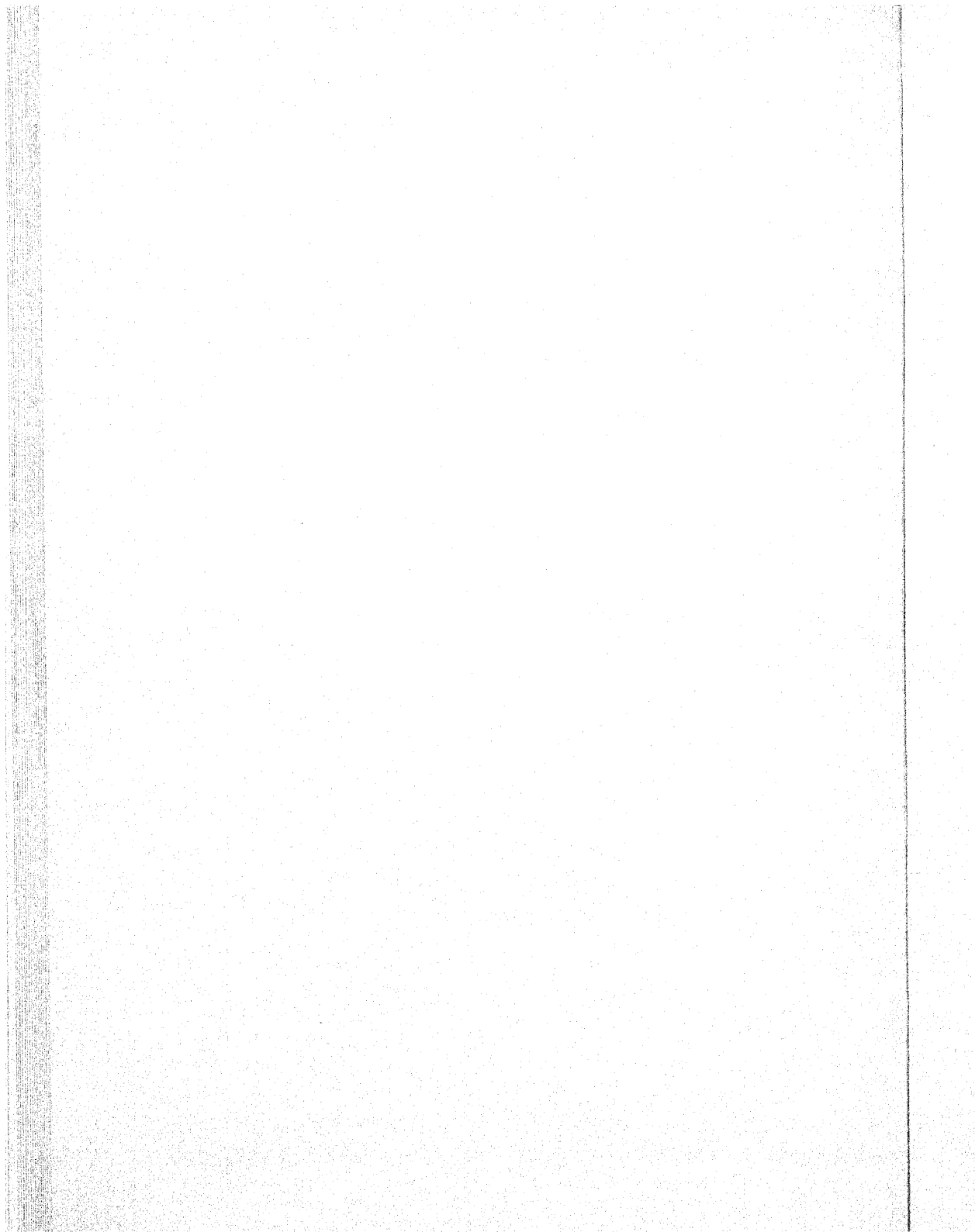
Wyoming*Rock Springs*

Gottsche Foundation

Sheridan

Whitney Benefits

APPENDICES



APPENDIX A

METHOD OF THE STUDY

Purposes. The initial purpose of this study was continuance of a series of bulletins and directories on foundations in social welfare which the Russell Sage Foundation had commenced in 1915, first in the form of bibliographical material, then as ever-expanding descriptive directories. The latest of these had appeared in 1938, and was seriously out of date.

It was realized that in the mere gathering of material for a new directory much data of general value would be accumulated which might throw light on trends in foundation growth and policies and the opportunities which would face foundations at the war's end. The project was therefore enlarged with these broader purposes in mind, and a book was planned which, it was hoped, would be of value to foundation executives and boards, to students of this relatively new instrument of philanthropy, and would be informing to the general public and to persons seeking foundation aid.

Lists. The Descriptive Directory including 505 foundations is the most complete which has thus far been published, although no illusions are entertained that all appropriate foundations have been discovered, or that all foundations now included merit their place. A master list was first compiled, based on the Russell Sage Foundation's previous directories and extensive files of reports, correspondence, and clippings; on the documentation of the Lindeman foundation study, now housed in the Russell Sage Foundation Library; on comparisons of these lists with those of the Department of Philanthropic Information, Central Hanover Bank and Trust Company; the Carnegie Corporation; directories previously published by Raymond Rich Associates and the Twentieth Century Fund; the New York Community Trust; mailing lists of fund-collecting agencies such as John Price Jones and Tamblyn and Brown; and miscellaneous smaller lists volunteered from various sources.

Some five thousand presumptive foundations were thus discovered. Many of these were obviously outside the field of this study. Our eager informants had even included two companies manufacturing a type of

women's garment and one construction company, all dealing indeed with "foundations," but of types beyond our present concern. We also eliminated in the first screening all foundations known to be defunct, those with capital assets below \$50,000 (a few exceptions were made where the size of present grants or evident future growth made inclusion seem desirable), foundations outside the field of social welfare broadly defined, foreign foundations, and the very numerous college and ecclesiastical organizations often called foundations which do not function independently but only as specific endowments within a parent organization. For the remainder, a master card file was set up, including address and other pertinent information. This first master file included 908 names.

After closer scrutiny, 97 of these cards were placed in the inactive file. The remaining 811 foundations were mailed the questionnaire appearing on the opposite page, with an explanatory letter, most of these going forward on January 10, 1945. As a result of this mailing and later check-up mailings, 56 foundations with bad addresses were eliminated, and presumed defunct.

On February 15 a second letter was sent to the 385 foundations in the first list which had not yet replied, accompanied by a card requesting date when the reply might be expected. A heavy correspondence on specific problems was concurrently conducted by both authors and by Margaret B. Hodges, who undertook special responsibility for the directory section. Personal visits were made to a number of foundation offices to clear up points of special difficulty and to effect a random sampling of reasons for non-reply.

Finally, on April 16, a third request was sent to those from which no reply had been received, this time under registered mail so that we might be certain of its receiving attention, and have a record of its receipt. By the time it was necessary to close the lists and go to press, the record stood as follows:

Original mailing, with additions		811
Eliminated		
For bad address	56	
As ineligible	250	306
Included in Descriptive Directory		
With information	364	
Information declined	49	
No reply to requests	92	505

FOUNDATION QUESTIONNAIRE

INCORPORATED NAME _____

ADDRESS (Include postal district number) _____

Incorporated in the State of _____

PRESIDENT, DIRECTOR, OR OTHER PRINCIPAL OFFICER _____

SECRETARY _____

Founded _____ by _____
MONTH DAY YEAR DONOR

Purposes (State in words of donor or charter where appropriate, and where this purpose is broad, add a statement of present emphases.)

Total capital assets \$ _____
MARKET VALUE
BOOK VALUE as of _____
DATE

Expenditures \$ _____ for calendar year 1944,

or for fiscal year ending _____ 1944.

Of this total, \$ _____
GRANTS

Important war-induced changes in our program included the following:

Foundation Questionnaire—Page two

Fields in which the organization is active

Please check any classification or subclassification to which 15 per cent or more of the year's efforts or expenditures has been devoted.

1. ☐ HEALTH
 - a. ☐ Mental Hygiene b. ☐ The Handicapped
2. ☐ EDUCATION*
 - a. ☐ Scholarships, Fellowships, and Student Loans
3. ☐ SOCIAL WELFARE
 - a. ☐ Child Welfare b. ☐ Family Welfare c. ☐ Relief
4. ☐ ECONOMICS
 - a. ☐ Workers, Wages, and Conditions of Employment
5. ☐ RELIGION
6. ☐ GOVERNMENT AND PUBLIC ADMINISTRATION
 - a. ☐ City and Regional Planning b. ☐ Housing
7. ☐ INTERNATIONAL RELATIONS
8. ☐ RACE RELATIONS
9. ☐ RECREATION
 - a. ☐ Aesthetics
10. ☐ MISCELLANEOUS (*Please specify*)

* Check here for education in general. Contributions to specialized education (e.g., a medical college) should be checked only under the special heading.

RUSSELL SAGE FOUNDATION
130 East 22d Street
New York 10, N. Y.

F1-25M-44

The co-operation of the many busy executives who replied fully, and often at considerable cost in time and effort, is deeply appreciated. On the whole, response to this study has been, we believe, at a higher level than in previous studies of foundations. There remain, however, a large group of foundations which either declined information or failed to reply to repeated requests. The names and addresses of these foundations have been included in our directory, in the belief that it is in the public interest that lists as complete as possible should be widely available; and it is hoped that full public reporting on the part of all foundations may become increasingly the rule.

Galley proof of the entries for all foundations making reports was submitted in July to the foundation offices, to give them an opportunity to make corrections. In a few cases where fiscal years ended in early 1945, foundations offered these later figures; they were not accepted where 1944 figures were available, since it was desired to retain 1944, or a fiscal year ending in 1944, as the basis of reported data.

The Questionnaire. The questionnaire adopted for this study, and presented in somewhat reduced size on pages 215-216, was a compromise between the detailed information which would have been useful for some purposes, and the amount of information it was believed could reasonably be asked of executives in a busy war year. "We have limited our request," we said in our accompanying letter, "to the minimum of information needed to make the directory helpful to persons who wish to know the sorts of work various foundations perform."

We asked for the *incorporated name*, which in a few instances differs from the name commonly used, as for example "The Church Peace Union, Founded by Andrew Carnegie" and "The Trustees of the Phelps-Stokes Fund." The *address* line disclosed the fact that a number of foundations, particularly of the family type, have no address other than that of a lawyer's office. We requested the *names* of only two officers, the chief executive (who might be known by a variety of titles), and the secretary. The *date founded* disclosed no difficulties where a specific legal act was involved, but was something of a movable feast for foundations informally organized, or reorganized. The *donor* was usually a single person, except in the case of community trusts.

Under *purposes* we requested that the statement be made in the words of the donor or charter where appropriate, with a statement of present

emphases added where this purpose was broad. Many flavorsome and individualistic descriptions resulted, though in other instances we obtained only very general statements, often in the precise wording of the federal statute granting tax exemption. Where possible, more specific statements of areas of interest have been added by us, with the help of the classification page of the questionnaire, and the requested paragraph on war-induced changes. The few very lengthy descriptions, which had to be edited down, were almost invariably the product of small foundations.

The financial data requested consisted of *total capital assets*, *expenditures*, and *grants*. Some difficulties arose with definitions of total capital assets. We desired the inclusion of all such assets at the stated date, even if — as was the case in a few instances — a portion of such assets was earmarked for expenditure in a subsequent year. Both book value and market value were provided for, but in the published tabulations market value was taken where available; although this value varies with security prices from year to year, it seems the more consistent valuation for assets of a group of foundations established at various dates, which might assign book values on a scale varying from depression lows to the inflated figures of the late 1920's. Values are for the close of 1944, or for the close of a fiscal year ending in 1944, unless otherwise stated. Expenditures include all expenditures for the year 1944, or the fiscal year ending in 1944 — administration, direct operation, grants to outside agencies. Internal evidence indicates, however, that many community trusts and a few foundations omitted costs of administration and handling funds; their expenditure item is frequently identical with that given for grants. Such identity would be correct, however, in the case of some small foundations which are administered without charged cost, often by the donors.

The published figures for individual foundations are in all instances those supplied to the study by the executives of the foundation and later checked by them. Where financial data were incomplete, or not furnished at all, an estimate was made on the basis of the best information available. The authors sought, and in many cases obtained, confidential information on these items, which cannot be published but is included in the totals of the summary tables. All other foundations were considered individually, and on the basis of partial figures which may have been supplied, reports of activities, newspaper accounts at the time of will

probate, and various other sources, estimates were made where possible. These are the A-Estimates of the summary tables. They are not published in detail and will not be made available to the public; individually they must frequently be inaccurate, but collectively they are probably a fair estimate. Finally, for the 171 foundations on which no financial information was available from any source, arbitrary figures were applied, with capitalization assumed at \$100,000, expenditures and grants, each \$3,000 annually. No great accuracy is expected of these figures, which are the B-Estimates of the tabulations, but it is unlikely that this group as a whole includes enough assets or makes sufficient disbursements to influence the total foundation picture in any substantial way.

The questionnaire requested a paragraph of comment on *war-induced changes* in program. As it turned out, the year 1944 for which this information was requested was the final full year of World War II. The record obtained has therefore become unique as a summary of the effects of war on American foundations in the year of maximum effort. The findings are summarized on pages 86-88.

The second page of the questionnaire was devoted wholly to *classification*. The system of nine major classifications was adopted after considerable study of the fields in which foundations are active, and of previous surveys with which comparison might prove useful. It is not advanced as an ideal or fully co-ordinate division of the broad field of human welfare; its selection was pragmatic. A major classification "Miscellaneous" was added to care for those activities which either were outside the whole field of social welfare (though the foundation might have other activities within the scope of this book), or those of such individual nature that they required separate description. Ten subclassifications were included, to cover major subdivisions of these fields or to elicit information on a topic of special interest, as for example the subclassification "The Handicapped." Respondents were asked to check any classification or subclassification to which 15 per cent or more of the year's efforts or expenditures was devoted.

Although any system of classification is apt to present difficulties in application to specific programs, co-operation on this part of the study was excellent. The checking was done carefully, the classification "Social Welfare" was somewhat less of a catchall than had been feared, and only a very few foundations—again, the smaller ones—elected to express a 15 per cent interest in considerably more subjects than a normal 100 per

cent permits. A few obvious errors or omissions were corrected by the writers. Results of this part of the study are detailed in Chapter 5, Fields of Activity, and the foundations themselves are listed under the indicated subject headings in the Classified Listings, pages 187-198.

APPENDIX B

BIBLIOGRAPHY

THIS BIBLIOGRAPHY on foundations contains references of three kinds: books, which are not numerous; magazine articles, of which only those which seemed of special importance to this study have been selected; and reports issued by foundations. The last named are limited to those of the larger foundations, those which summarized the work of a foundation, or those which included observations on general foundation policies. The annotations represent the personal appraisal of one or both authors.

ALLEN, WILLIAM H., *Rockefeller, Giant, Dwarf, Symbol*. Institute for Public Service, New York, 1930. 619 pp.

Very unfavorable and one-sided appraisal of Mr. Rockefeller and his gifts.

AMERICAN FOUNDATIONS AND THEIR FIELDS, compiled by Geneva Seybold. 5th edition. Raymond Rich Associates, New York, 1942. 274 pp.

Contains a directory and statistical summaries. The first three editions, for 1931, 1932, 1934, were compiled by Evans Clark for the Twentieth Century Fund. Raymond Rich Associates prepared the volumes for 1939 and 1942.

AMERICAN FOUNDATIONS FOR SOCIAL WELFARE. Russell Sage Foundation, New York, 1938. 64 pp.

Predecessors of this pamphlet were a series of pamphlets by the Russell Sage Foundation Library containing descriptive lists of foundations. Previous issues were 1915, 1924, and 1930.

ANTHONY, ALFRED WILLIAMS (Editor), *Changing Conditions in Public Giving*. Federal Council of the Churches of Christ in America, New York, 1929. 139 pp.

A collection of papers on various aspects of philanthropy, with considerable reference to policies affecting foundations and other endowments.

——— *Trusts and Trusteeships*. Federal Council of the Churches of Christ in America, New York, 1932. 120 pp.

Includes various papers relating to foundation questions: Evans Clark on economics as a field for philanthropic research; Frank D. Loomis on community trusts and the Uniform Trust for Public Uses; the editor on perpetuity, and so forth.

AYRES, LEONARD P., "Progress of the Community Trust Movement," in *Trust Companies*, March, 1929, pp. 463-464.

Brief, factual statement concerning origin, purposes, and early growth of community trusts.

——— *Seven Great Foundations*. Russell Sage Foundation, New York, 1911. 79 pp.

Chapters in early foundation history.

BENT, SILAS, "If I Had All That Money," in *Century*, September, 1927, pp. 547-555.

Difficulties in giving wisely; examples of some unwise trusts; a glance at foundations.

BLACKWELL, THOMAS E., "The Charitable Corporation and the Charitable Trust," in *Washington University Law Quarterly*, December, 1938, pp. 1-45.

Discussion of the legal aspects of endowments, the *cy pres* doctrine, and cognate matters.

BRADWAY, JOHN S., "New Uses for Wealth as Endowment," in *Annals of the American Academy of Political and Social Science*, September, 1930, pp. 184-194.

Unfortunate results of narrow restrictions, and suggested changes, particularly in the child welfare field, through court action.

BRICKWEDEL, F. J., "Accumulations under Trusts in Perpetuity for Philanthropic or Educational Purposes," in *Trust Companies*, December, 1929, pp. 837-838.

Cites the interesting case of a fund left to accumulate for 335 years before any portion may be spent.

BUHL FOUNDATION, *A Report by the Director upon Its Work to June 30, 1942*. The Foundation, Pittsburgh, 1942. 85 pp.

Review of first fourteen years of operation.

BURROUGHS, HARRY E., *Boys in Men's Shoes: A World of Working Children*. Macmillan Co., New York, 1944. 370 pp.

Engaging account of a highly personalized foundation and its work.

BUSH, VANNEVAR, *Science, The Endless Frontier*. Government Printing Office, Washington, 1945. 184 pp.

Report to the President by the director of the Office of Scientific Research and Development, with sweeping recommendations for government-financed research and a National Research Foundation.

BUTLER, NICHOLAS MURRAY, "The Carnegie Endowment and International Peace," in *Advocate of Peace*, July, 1911, pp. 152-157.

Announcement of early program of the Endowment in the hopeful setting of 1911.

CALDWELL, B. C., "Work of the Jeanes and Slater Funds," in *Annals of the American Academy of Political and Social Science*, September, 1913, pp. 173-176.

Early work among Negroes by these two Funds.

CANNON, CORNELIA J., "Philanthropic Doubts," in *Atlantic Monthly*, September, 1921, pp. 291-300.

Public welfare should supplant private philanthropy except for transitory and experimental work.

CARNEGIE, ANDREW. *Andrew Carnegie Centenary, 1835-1935*. Carnegie Corporation, New York, 1935. 95 pp.

Includes papers summarizing the contributions of the more important Carnegie benefactions.

——— *A Manual of the Public Benefactions of Andrew Carnegie*. Carnegie Endowment for International Peace, Washington, 1919. 321 pp.

An early detailed summary of Carnegie benefactions. See also Lester, *infra*.

——— *Autobiography of Andrew Carnegie*. Houghton Mifflin Co., Boston, 1920. 385 pp.

Sheds light on Carnegie benefactions from the viewpoint of the donor.

——— *The Gospel of Wealth, and Other Timely Essays*. Doubleday, Page and Co., New York, 1906. 330 pp.

Contains the famous paper, first published as "Wealth" in the *North American Review* in 1889, which probably did much toward starting and directing the foundation movement.

CARNEGIE CORPORATION OF NEW YORK, *Annual Reports*. Carnegie Corporation, New York, 1922—.

In addition to admirable reporting of the activities of the foundation itself, these reports frequently include information on general developments in the foundation field.

CARNEGIE CORPORATION REVIEW SERIES. (35 booklets, prepared chiefly by Robert M. Lester.) Carnegie Corporation, New York, 1930—.

Studies of Corporation activity in particular fields.

CARNEGIE FOUNDATION, *Annual Reports*. Carnegie Foundation for the Advancement of Teaching, New York, 1906—.

Extensive reporting of activities, including the pension controversy.

CARNEGIE INSTITUTION, Yearbooks. Carnegie Institution of Washington, Washington, 1902—.

Full reports of the work of the Institution, chiefly in the fields of pure science.

CARTER, LEYTON E., "Wealth Is for the Living — Not the Dead," in *Bankers Magazine*, April, 1931, pp. 463-467.

By the director of the Cleveland Foundation, reviewing community trust development, with particular reference to multiple trusteeship.

CATTELL, J. McKEEN, *Carnegie Pensions*. Science Press, New York, 1919. 253 pp.

Objections of professors to modification of the Carnegie Foundation for the Advancement of Teaching pensions.

CHALMERS, THOMAS, *On the Use and Abuse of Literary and Ecclesiastical Endowments*. William Collins, Glasgow, 1827. 194 pp.

An early defense of the principle of endowment, partly in reply to Adam Smith.

CHASE, CHARLES AUGUSTUS, "The Great Charitable Trusts of Great Britain," in *American Antiquarian Society Proceedings*, 1885-87, New Series, vol. 4, pp. 271-315.

British experience from the Norman Conquest to recent times.

CHASSEE, L. J., *Student Loans and Their Relation to Higher Educational Finance*. Harmon Foundation, New York, 1925. 170 pp.

Tuition costs, student loans, the administration of loan funds.

CLAGUE, EWEN, *Charitable Trusts*. Publication No. 10, Philadelphia Joint Committee on Research, the Community Council and Pennsylvania School of Social Work, Philadelphia, 1935. 138 pp.

A discussion, including proposed principles for governing the creation and functioning of charitable trusts.

COFFMAN, H. C., *American Foundations: A Study of Their Role in the Child Welfare Movement*. Association Press, New York, 1936. 213 pp.

In addition to its specialized information, this book details answers to policy questions from the Lindeman survey. See Lindeman, *infra*.

COMMONWEALTH FUND, *Annual Reports*. Commonwealth Fund, New York, 1919—.

The 1943 report, summarizing the first quarter century for the Fund, is of special interest.

COMMUNITY FOUNDATIONS. Civic Development Department, Chamber of Commerce of the United States of America, Washington, 1925 (?). 18 pp. Early history, and a compilation of provisions for appointment of distribution committees in principal community trusts.

COMMUNITY TRUSTS in the United States and Canada: A Survey of Existing Community Trusts, with Suggestions for Organizing and Developing New Foundations. American Bankers Association, Trust Company Division, New York, 1931. 68 pp.

Excellent summary of the first seventeen years of community trust development, with tables and bibliography.

CONYNGTON, HUGH R., Great Philanthropic Foundations. Central Hanover Bank and Trust Company, Department of Philanthropic Information, New York, 1940. Unpublished manuscript.

Available only at the Bank, these several large volumes of manuscript present in considerable detail the history of most of the important foundations.

COON, HORACE, Money to Burn: What the Great American Philanthropic Foundations Do with Their Money. Longmans, Green and Co., New York, 1938. 352 pp.

A popular presentation which contains a great deal of information, some misinformation, and some highly colored conclusions.

CROWELL, CHESTER T., "Giving Away Money," in Saturday Evening Post, March 20, 1926, pp. 10 ff.

Popular discussion of the difficulties of restrictive endowments, with detailed examples, and recommendation of the community trust pattern.

CURRY, J. L. M., Brief Sketch of George Peabody and a History of the Peabody Education Fund through Thirty Years. John Wilson and Son, Cambridge, 1898. 161 pp.

An account of the early days of perhaps the first true foundation, by its general agent.

DE FOREST, ROBERT W., "Margaret Olivia Sage, Philanthropist," in Survey, November 9, 1918.

Beginnings of the Russell Sage Foundation.

DEVINE, EDWARD T., "The Uniform Trust for Public Uses," in Survey, February 12, 1921, p. 694.

Explanation of the Daniel S. Remsen patented Trust device.

DILLARD, JAMES H., and others, Twenty Year Report of the Phelps-Stokes Fund, 1911-1931. Phelps-Stokes Fund, New York, 1932. 127 pp.

Comprehensive general report on the Fund's earlier activities, chiefly in the field of the Negro.

DODGE, FAITH HUNTER, "In the Service of Humanity," in Pan-American Magazine, December, 1928, pp. 198-204.

Interview with George E. Vincent on foundations, their status, their policies.

DUKE ENDOWMENT, Established by James B. Duke. The Endowment, 1932. 89 pp.

Text of Indenture, Doris Duke Trust, and Will, with remarks on the Endowment's history by William R. Perkins, personal counsel of Mr. Duke.

ELLIOTT, EDWARD C. AND CHAMBERS, M. M., Charters of Philanthropies: A Study of the Charters of Twenty-Nine American Philanthropic Foundations. Prepared for private distribution, New York, 1939. 744 pp.

Charters of most of the large foundations, with comparative tables and a useful introduction.

EMBREE, EDWIN R., "The Business of Giving Away Money," in Harper's Monthly, August, 1930, pp. 320-329.

Difficulties of constructive giving, with particular reference to foundation activities.

—— Julius Rosenwald Fund: Review of Two Decades, 1917-1936. Rosenwald Fund, Chicago, 1936. 55 pp.

Summary of first twenty years of the activities of this Fund.

ENDOWED FOUNDATIONS. Special Information Bulletin No. 1. Association of Community Chests and Councils, New York, 1927. 17 pp.

Reports activities of seven large foundations.

FALK (MAURICE AND LAURA) FOUNDATION, The First Two Years. Falk Foundation, Pittsburgh, 1933. 41 pp.

Includes the observations of J. Steele Gow on policies and practices of foundations.

FARIS, LAUNE, AND TODD (Editors), Intelligent Philanthropy. University of Chicago Press, Chicago, 1930. 322 pp.

Philanthropy in general from a wide variety of professional, religious, and social viewpoints. Includes some discussion of foundations.

FINE ARTS IN PHILANTHROPY, THE. Central Hanover Bank and Trust Company, Department of Philanthropic Information, New York, 1937. 61 pp.

Useful general discussion of its topic, only partly concerned with foundations.

FLEXNER, ABRAHAM, "Private Fortunes and the Public Future," in Atlantic Monthly, August, 1935, pp. 215-224.

A case for private enterprise, in endowments and otherwise.

FLYNN, JOHN T., God's Gold: Rockefeller and His Times. Harcourt, Brace and Co., New York, 1932. 520 pp.

Biography of John D. Rockefeller, with some account of his philanthropic gifts.

FURST, CLYDE, "Wealth Grown Generous," in World's Work, November, 1929, pp. 56-60.

Brief history of organized giving, with emphasis on American foundations and recent developments.

GENERAL DIGEST of Endowed Charities for the Counties and Cities Mentioned in the Fourteenth Report of the Charity Commissioners. House of Commons, London, 1876. 524 pp.

Tabulated reports on numerous British endowments, including principal sum, expenditures, purposes, comments.

GENERAL EDUCATION BOARD, Reports. General Education Board, New York, 1902—.

Detailed reports of the activities of one of the largest of the Rockefeller funds, now in process of liquidation.

GLENN, JOHN M., "Foundations in the Twentieth Century," in *The Councillor*, September, 1938, pp. 1-7.

Discussion by the former general director of the Russell Sage Foundation.

GOW, J. STEELE, "Foundations—Their Policies and Practices," in *Pittsburgh Record*, June-July, 1933, pp. 14-18.

General discussion by the executive director of the Falk Foundation.

GRAVES, LOUIS, "Benevolent Water Power," in *World's Work*, March, 1931, pp. 40-43.

Defense of the Duke Endowment, with some description of its activities.

GRAY, JOHN CHIPMAN, *The Rule Against Perpetuities*. Little, Brown and Co., Boston, 1942. 859 pp.

Extensive legal treatment of the rule against perpetuities, with a chapter on charitable trusts in their character as an exception to the rule.

GREENOUGH, WALTER, "The Dead Hand Harnessed," in *Scribner's Magazine*, December, 1923, pp. 697-705.

An appraisal of community trusts, with detailed reports on some of the earlier ones.

HARRISON, SHELBY M., "Being Neighbor to the Whole Country," in *World Outlook*, February, 1919, pp. 21-22, 31.

Mrs. Russell Sage's many philanthropies, with an account in some detail of early activities of the Russell Sage Foundation.

HART, HASTINGS H., "Endowments: How to Leave Wisely \$25,000 to \$1,000,000," in *Proceedings, National Conference of Social Work*, 1921, pp. 420-426. University of Chicago Press, Chicago, 1921.

Advice on living gifts and bequests, with some description of community trusts and the uniform trust for public uses.

HENDRICK, BURTON J., *The Life of Andrew Carnegie*. 2 vols. Doubleday, Doran and Co., Inc., 1932. 434 + 425 pp.

A biography of the great steelmaker, with some information on his foundations and their genesis.

HOBHOUSE, SIR ARTHUR, *The Dead Hand: Addresses on the Subject of Endowments and Settlements of Property*. Chatto and Windus, London, 1880. 240 pp.

Strong arguments against perpetuities, with references and English examples.

HOLLIS, ERNEST V., "Are You Seeking Foundation Aid?" in *School and Society*, July 6, 1940, pp. 1-4.

Foundation policies with respect to grants to institutions of higher education, an informed summary.

—— "Evolution of the Philanthropic Foundation," in *The Educational Record*, October, 1939, pp. 575-588.

An excellent account of the ancient origins of the foundation idea and its modern development.

—— *Philanthropic Foundations and Higher Education*. Columbia University Press, New York, 1938. 365 pp.

A first-rate reference, with early chapters on general foundation development, policies, and organization. Includes a good bibliography.

INDUSTRIAL RELATIONS. *Final Report and Testimony submitted to Congress by the Commission on Industrial Relations created by the Act of August 23, 1912*. Senate Document No. 415, 64th Congress, 1st Session. 11 vols. Government Printing Office, Washington, 1916.

Includes voluminous data from the only governmental investigation of foundations which has been conducted.

JONES, JOHN PRICE (Editor), *The Yearbook of Philanthropy, 1942-43*. The Inter-River Press, New York, 1943. 75 pp.

Statistical information on charitable contributions from income-tax and other sources. Includes data on foundations.

JOSEPH, SAMUEL, *History of the Baron de Hirsch Fund: The Americanization of the Jewish Immigrant*. Baron de Hirsch Fund, New York, 1935. 305 pp. Extensive record of the operations of one of the earliest American endowments.

KEMMERER, EDWIN WALTER, "Endowments in Jeopardy," in *Atlantic Monthly*, December, 1937, pp. 729-739.

Effects of decline in interest rates, and some inflationary dangers.

KENNY, COURTNEY STANHOPE, *Endowed Charities, or Property Given for Charitable or Other Public Uses*. Reeves and Turner, London, 1880. 280 pp. Discussion of British perpetuities, with proposals for oversight and control.

KEPPEL, FREDERICK PAUL, *The Foundation: Its Place in American Life*. Macmillan Co., New York, 1930. 113 pp.

Probably the best brief general discussion of the foundation, its varieties and its functions.

—— "Opportunities and Dangers of Educational Foundations," in *School and Society*, December 26, 1925, pp. 793-799.

Stimulating discussion of foundation policies, controls, and probable future.

—— *Philanthropy and Learning, with Other Papers*. Columbia University Press, New York, 1936. 175 pp.

Miscellaneous papers and addresses, largely on foundations. Includes excerpts from the annual reports of the Carnegie Corporation of New York, 1931-1935.

KOPETZKY, S. J., *Foundations and Their Trends: Address Delivered Before the Medical Society of the County of New York, February 23, 1931*. The Author, New York, 1931. 16 pp.

Dr. Kopetzky objects to foundation efforts in the field of medical care.

LASKI, HAROLD J., *Dangers of Obedience*. Harper and Brothers, New York, 1930. 293 pp.

Chapter 6, "Foundations, Universities, and Research," questions some methods of research and the effects upon university education of some types of foundation grants.

LAUM, BERNHARD, *Stiftungen in der griechischen und römischen Antike: ein Beitrag zur antiken Kulturgeschichte*. Band I, Darstellung; Band II, Urkunden. B. G. Teubner, Leipzig, 1914. 255 + 224 pp.

Classifies ancient foundations and endowments.

LEE, HERBERT C., *The Investment History of Carnegie Corporation of New York*. Carnegie Corporation, New York, 1943. 29 pp.

Excellent factual summary of the investment and income experience of one large foundation.

LESTER, ROBERT M., *Forty Years of Carnegie Giving: A Summary of the Benefactions of Andrew Carnegie and of the Work of the Philanthropic Trusts Which He Created*. Charles Scribner's Sons, New York, 1941. 186 pp.

A general review of the Carnegie benefactions, with supporting documentation.

—— "Philanthropic Endowments in Modern Life," in *South Atlantic Quarterly*, January, 1935, pp. 1-14.

Considerable discussion of internal organization and operation of the larger foundation, and the place of foundations in American life.

LINDEMAN, EDUARD C., *Wealth and Culture: A Study of One Hundred Foundations and Community Trusts and Their Operations during the Decade 1921-1930*. Harcourt, Brace and Co., New York, 1936. 135 pp.

A philosophical and factual discussion, with extensive tables. The twelve volumes of typed data on which this book was based may be consulted in the Library of the Russell Sage Foundation.

LOOMIS, FRANK D., "Community Endowment," in *Survey Graphic*, October, 1943, pp. 401-404.

A good summary of the present status of community trusts, by the secretary of the Chicago Community Trust.

MACK, WILLIAM, AND HALE, WILLIAM BENJAMIN (Editors), *Corpus Juris*, vol. XI, American Law Book Co., New York, 1917. 1238 pp.

Pages 297-379 of this volume cover excellently the legal basis for charitable trusts, including consideration of definition, creation and validity, purposes, trustees, administration and management, modification, termination.

MILBANK MEMORIAL FUND 1905-1940: *Thirty-Five Years in Review*. Milbank Memorial Fund, New York, 1940. 75 pp.

Review of activities through three and a half decades, with brief description of its early setting.

MILL, JOHN STUART, *Dissertations and Discussions*, vol. 1. William V. Spencer, Boston, 1865.

Pages 28-67 present his arguments for governmental discretionary power to regulate and modify long-term endowments and perpetuities. A more considered statement than his oft-quoted paper on Endowments in the *Fortnightly Review* of April, 1869.

MINER, FRANCES H. (Editor), Horace H. Rackham and Mary A. Rackham Fund, Detroit and Ann Arbor, 1934-1940. *The Trustees*, Ann Arbor, 1940. 60 pp.

Substantially complete report of the operations of this Fund, now dissolved.

NEW YORK COMMUNITY TRUST, *Annual Reports*. The Trust, New York, 1928—.

Annual reports of this Trust contain not only the cumulative record of this largest of the community trusts, but usually a report on growth and disbursements of all community trusts based upon an annual survey.

NEW YORK TIMES INDEX.

A good resource for recent news of foundations, listed under names of individual foundations.

OGG, FREDERIC AUSTIN, *Research in the Humanistic and Social Sciences*. Century Co., New York, 1928. 454 pp.

Chapter 15 deals with foundations and endowments in relation to research.

ORTON, WILLIAM A., "Endowments and Foundations," in *Encyclopedia of the Social Sciences*, vol. 5, pp. 531-537. Macmillan Co., New York, 1931.

A very informing brief presentation.

PICKERING, DANBY, *The Statutes at Large, from the Thirty-ninth of Q. Elizabeth, to the Twelfth of K. Charles II, inclusive*. Printed at Cambridge University, 1763, vol. 7, 512 pp.

Includes Act 43 Elizabeth, the cornerstone of British and much American jurisprudence on charitable trusts.

PRITCHETT, HENRY S., "A Science of Giving," in *Report for 1921-1922*, pp. 13-20. Carnegie Corporation of New York, New York, 1922.

Excellent statement of some of the difficulties and problems involved in administering "gift money if its effect is not to do more harm than good."

——— "The Use and Abuse of Endowments," in *Atlantic Monthly*, October, 1929, pp. 517-524.

Historical retrospect, and defense of the principle of perpetuity for American endowments.

REPORT FROM HIS MAJESTY'S Commissioners for Inquiring into The Administration and Practical Operation of The Poor Laws. Published by Authority. B. Fellowes, London, 1834. 490 pp.

Includes criticism of the British charitable foundations, with the unfavorable end results of much direct relief.

REPORT OF THE ALFRED P. SLOAN Foundation Incorporated, 1942. Alfred P. Sloan Foundation, New York, 1943. 36 pp.

Summarizes activities in attractive form and includes policy statements.

ROCKEFELLER. "John D. Rockefeller, Jr., Philanthropist," in *Fortune*, July, 1936, pp. 39 ff.

Very readable account of the younger Rockefeller as a giver, with minor references to foundations.

ROCKEFELLER, JOHN D. (SR.), "Some Random Reminiscences of Men and Events," Parts 3 and 4, in *World's Work*, December, 1908, pp. 10992-11004; January, 1909, pp. 11101-11110.

Part 3 "The Difficult Art of Giving" describes philanthropy's role in research and prevention, and defends constructive economic activity as a form of philanthropy; Part 4 "The Benevolent Trust" describes organized philanthropy of the foundation type as a search for cause, an attempt to cure evils at their source.

ROCKEFELLER FOUNDATION, *Annual Reports*. Rockefeller Foundation, New York, 1913—.

Detailed, informing, and often containing enlightening observations on general foundation policy.

ROCKEFELLER (LAURA SPELMAN) MEMORIAL, *Final Report*. New York, 1933. 24 pp.

The record of this foundation, including a statement of guiding principles.

ROSENWALD, JULIUS, "The Burden of Wealth," in *Saturday Evening Post*, January 5, 1929, pp. 12, 13, 136.

Mr. Rosenwald's general philosophy with respect to the social use of wealth.

—— "Principles of Public Giving," in *Atlantic Monthly*, May, 1929, pp. 599-606.

Mr. Rosenwald's opinions on the dangers of perpetual endowments, and a statement of his own action.

—— "Trends Away from Perpetuities," in *Atlantic Monthly*, December, 1930, pp. 741-749.

Report on favorable reactions to his earlier article, and an additional argument against perpetuities.

SEARS, JESSE B., *Philanthropy in the History of American Higher Education*. U.S. Bureau of Education Bulletin No. 26. Government Printing Office, Washington, 1922. 112 pp.

Documented study of early economic philosophies relating to endowments, with a final chapter on foundations important in the field of higher education.

SEEMAN, ERNEST, "Duke: But Not Doris," in *New Republic*, September 30, 1936, pp. 220-222.

Charges that the Duke Endowment and Duke University are influenced in private interest.

SHUMAN, EDWIN L., "Broad Scope of American Philanthropy," in *Current History*, February, 1931, pp. 702-707.

Activities of foundations in the setting of philanthropy as a whole, with considerable detail on foundation history and programs.

SIMES, LEWIS M., *The Law of Future Interests*. 3 vols. West Publishing Co., St. Paul, 1936. 1666 pp.

Volume 2 contains valuable sections on the rule against perpetuities and the exceptions to it with respect to both accumulations and perpetuities for charitable uses, as in foundations.

SMITH, ADAM, *Wealth of Nations*. George Routledge and Sons, Ltd., London, undated. 780 pp.

Includes his oft-quoted objections to endowments.

SMITH, JAMES G., *Development of Trust Companies in the United States*. Henry Holt and Co., New York, 1927. 613 pp.

Includes a section on community trusts, together with an excellent bibliography (pp. 513-515) on the subject.

SOCIAL SCIENCE RESEARCH COUNCIL, Decennial Report, 1923-1933. Social Science Research Council, New York, 1934. 132 pp.

Furnishes information on a channel through which substantial foundation grants have been disbursed, and on this agency's functions as a co-ordinator of research activity.

SOCIAL WORK YEAR BOOK, edited by Russell H. Kurtz. Russell Sage Foundation, New York, published biennially.

Each issue contains an article on foundations, stressing developments in the biennium. The authors were Shelby M. Harrison in 1929, 1933, 1941, 1943; Eduard C. Lindeman in 1935, 1937; John M. Glenn in 1939; F. Emerson Andrews in 1945.

STUDENT LOAN FUNDS. Misc. 2141, U.S. Office of Education, Washington, 1938. 19 pp.

Descriptive list of principal loan funds: general, for women, denominational, for special purposes, and state.

TAYLOR, HOY, An Interpretation of the Early Administration of the Peabody Education Fund. Contributions to Education, No. 114. George Peabody College for Teachers, Nashville, 1933. 166 pp.

Excellent record of the early operation (to 1881) of the Peabody Fund, possibly the first true foundation.

TURGOT, ANNE ROBERT JACQUES, Life and Writings, edited by W. Walker Stephens. Longmans, Green and Co., New York, 1895.

Pages 219-228 present his article "Fondation" from l'Encyclopédie, in which he discusses defects in the French foundations and in the principle of perpetual endowment.

TWENTIETH CENTURY FUND, Annual Reports. Twentieth Century Fund, New York, 1930—.

Includes the record of the change from a granting agency to an operating foundation.

WALTZING, JEAN PIERRE, Etude Historique sur les Corporations Professionnelles chez les Romains. 4 vols. F. Hayez, L'Académie Royale, Brussels, 1895-1900. 2507 pp.

Consideration at length of Roman associations and corporations, of which some were endowed, and included philanthropic objectives.

WICKEY, GOULD, AND ANDERSON, RUTH E. (Editors), Christian Higher Education: A Handbook for 1940. Council of Church Boards of Education, Washington, 1940. 342 pp.

Contains an annotated list of foundations selected for their religious or educational activities.

WILLEY, MALCOLM M., AND PATTERSON, DALE O., "Philanthropic Foundations and Their Grants to Institutions of Higher Education during the Depression Years," in *School and Society*, May 8, 1937, pp. 661-664.

The depression decline in foundation grants, and their distribution among public and private institutions of higher education.

WOOD, STRUTHERS & COMPANY, *Trusteeship of American Endowments*. Macmillan Co., New York, 1932. 156 pp.

Detailed analysis of investment policies, with a general chapter on the total philanthropic picture. Somewhat outdated.

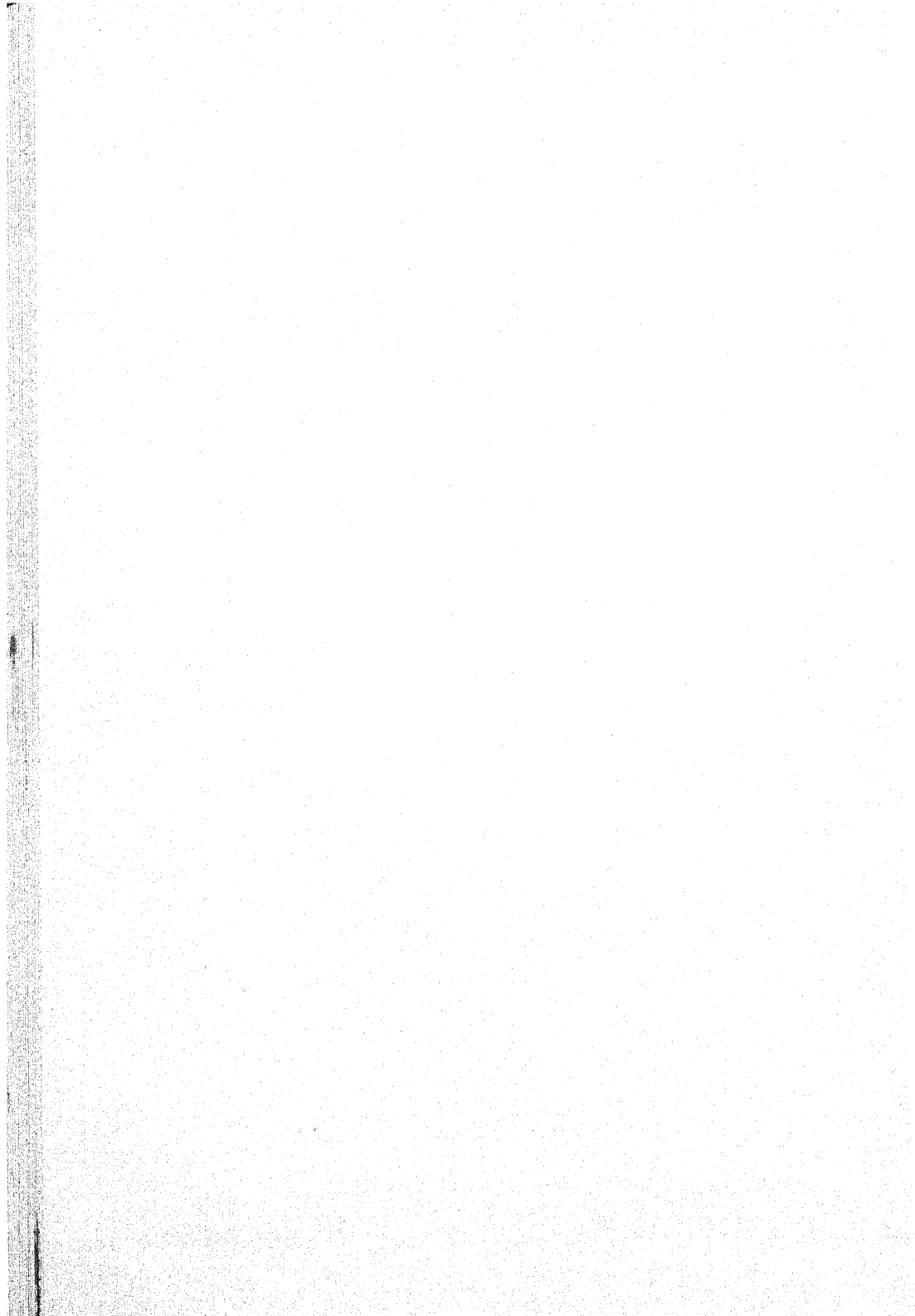
YOUNG, JAMES C., "The Dead Hand in Philanthropy," in *Current History*, March, 1926, pp. 837-842.

Unhappy results of many of the older perpetuities.

ZINSSER, HANS, "The Perils of Magnanimity: A Problem in American Education," in *Atlantic Monthly*, February, 1927, pp. 246-250.

Dangers of educational dependence upon continuing philanthropic boards, particularly in medicine.

INDEX



INDEX

Under names of foundations, the first page reference indicates the principal description of the foundation concerned. Only titles of books, pamphlets, and articles that appear in the main text are indexed. Names of authors and titles that appear only in the Bibliography (pp. 221-234) are not indexed.

- A AND L Foundation, 104, 205
- Abbott Foundation, 104, 203
- Academic freedom, 52
- Academus, 12
- Academy, The, 12-13
- Accumulating foundations, 22, 66-67, 99
- Achelis Foundation, 104, 205
- Adams, John Quincy, 17
- Administration, 44-47, 58-59, 93, 218
- Administrative staff, 42, 45, 46-47
- Adult education. *See* Education
- Advice on grants. *See* Consultants
- Aesthetics, foundations classified under, 82, 187
- Age of trustees, 42, 43
- Aged, 16, 33, 96
- Agricultural research, 84, 117-118, 131
- Air Hygiene Foundation. *See* Industrial Hygiene Foundation
- Alabama Educational Foundation, 104, 189, 202
- Alcoholic beverages, annual cost of, 56
- Alden Trust, 104, 204
- Alimentarii*, 13
- All Nations Foundation, 104, 202
- Allen (Edgar F.) Foundation, 104, 208
- Allen (Vivian B.) Foundation, 104, 195, 197, 205
- Altman Foundation, 104, 28, 83, 198, 205
- American Academy in Rome, 104, 40, 189, 196, 205
- American Architectural Foundation, 105, 82, 187, 202
- American Association of University Women, Fellowship Fund, 105, 196, 202
- American Bankers Association, 35
- American Bankers Association Foundation, 105, 189, 196, 205
- American Children's Fund, 105, 81, 188, 205
- American Field Service Fellowships, 106, 189, 193, 196, 205
- American Foundation, 106, 39, 189, 209
- American Foundation for the Blind, 106, 26, 191, 205
- American Foundations and Their Fields*, 62n, 64, 85n
- American Missionary Association, 106, 61, 65, 83, 188, 189, 191 (2), 193, 194, 195, 197, 205
- American National Red Cross, 48, 87, 96
- American Relief Administration, 105
- American-Scandinavian Foundation, 107, 82, 189, 193, 205
- American Trust Fund for Oxford University, 107, 189, 205
- America's Needs and Resources*, 53n
- Anderson Foundation, 107, 61, 191, 209
- Animal welfare, 84, 147, 149
- Ansl Charity Foundation, 107, 205
- Anthropology, 84, 133, 156, 178
- Antoninus Pius, 13
- Appeals, 48-52
- Arboriculture, 84, 110
- Arbuckle-Jamison Foundation, 107, 60, 209
- Archaeology, 104
- Architecture, 82, 105, 146, 168
- Arnstein Foundation, 107, 205
- Aron Charitable Foundation, 107, 188, 189, 190, 194, 205
- Art as painting, 87, 108, 135, 157, 176. *See also* Aesthetics
- Artemis, 12
- Arts, 43
- Ascoli Fund, 107, 205
- Asheville Foundation, 108, 190, 191, 208
- Assistance Fund. *See* Norman Fund
- Associations, 26-27
- Astronomy, 117
- Astrophysical Observatory, 18
- Atherton Trust, 108, 203

- Atlanta Foundation, 108, 191 (2), 196, 203
 Atomic bomb, 92
 Auerbach Foundation, 108, 189, 195, 197, 202
 Auguste Foundation, 108, 205
 Aurelius, Marcus, 13

 BACHE Foundation, 108, 82, 187, 205
 Bagby Music Lovers' Foundation, 108, 187, 195, 205
 Baird Foundation, 109, 81, 195, 205
 Baker Charity Trust, 109, 65, 191, 197, 205
 Baker-Hunt Foundation, 109, 189, 195, 203
 Ball Brothers Foundation, 109, 191, 203
 Ball (George and Frances) Foundation, 109, 203
 Baptist Education Fund. *See* Northern Baptist Education Society
 Baptist Foundation, 109, 61, 189, 191, 195, 197, 209
 Barnes Foundation, 110, 84, 189, 194 (2), 209
 Bausch and Lomb Foundation, 28
 Beaumont Trust, 110, 208
 Beck Foundation, 110, 189, 203
 Becker Trust, 110, 193, 210
 Bedford Fund, Inc., 110, 191, 197, 202
 Bedford (May Esther) Fund, 110, 202
 Beeman Foundation, 110, 191, 193, 208
 Belgian American Educational Foundation, 111, 82, 189, 193, 205
 Beloit Foundation, 111, 188, 190, 195, 197, 210
 Bequests, 13, 15, 26, 27, 31-34, 55
 Berlin, Irving, 26
 Bernstein Foundation, 111, 195, 205
 Bible, 106
 Bibliography on foundations, 7, 221-234
 Bing Fund, 111, 205
 Bingham Associates Fund, 111, 192, 203
 Biology, 85, 93
 Binvin Foundation, 111, 188, 189, 192, 193, 196, 197, 208
 Blackwell, Thomas E., 16*n*
 Blandin Foundation, 112, 204
 Blaustein Foundation, 112, 203
 Blickman Foundation, 112, 205
 Blind, 106, 160, 185. *See also* Handicapped
 Bliss Memorial Fund, 112, 205
 Board of Christian Education, United Brethren, 112, 195, 208
 Board of Directors, City Trusts of Philadelphia, 112, 61, 71, 189, 197, 209
 Board of Education, Methodist Church, 112, 189, 196, 209
 Board of trustees. *See* Trustees
 Boettcher Foundation, 113, 202
 Bonds, 45, 70-73
 Bonfils Foundation, 113, 202

 Books. *See* Publishing
 Borden Memorial Foundation, 113, 205
 Boyd Fund, 34
 Branch offices, 45
 Brez Foundation, 113, 188, 191, 192, 193, 195, 197, 205
 Brookings Institution, 113, 188, 191, 202
 Brown, Ida, Foundation, 31
 Browning Foundation, 113, 205
 Brush Foundation, 113, 192, 193, 208
 Buchanan Foundation, 114, 188, 192, 209
 Buffalo Foundation, 114, 33, 34, 36, 187, 188, 189, 190, 192, 193, 194, 196, 197, 205
 Buhl Foundation, 114, 44, 61, 63, 189, 209
 Bulova Foundation, 114, 189, 191, 192, 205
Burden of Wealth, The, 75*n*
 Bureau of American Ethnology, 18
 Burgiss Charities, 115, 209
 Burke Relief Foundation, 115, 192, 208
 Burroughs Newsboys Foundation, 115, 189, 192, 193, 194 (2), 197, 203
 Bush, Dr. Vannevar, 93
 Business foundations, 28, 83-84
Business of Giving Away Money, The, 50*n*
 Byram Foundation, 115, 197, 208

 C.R.B. Educational Foundation. *See* Belgian American Educational Foundation
 California Community Foundation, 115, 36, 189, 192, 194, 195, 197, 202
 Cambridge Foundation, 115, 197, 204
 Campbell Foundation, 115, 189, 195, 203
 Cancer, 128, 130, 142, 163
 Capital assets: of community trusts, 35, 36; of foundations, 54-73, 90-92, 199-201, 218-219
 Capper Foundation, 116, 191, 192, 203
 Cardinal Mundelein Foundation. *See* Mundelein
 Carnegie, Andrew, 19-21, 30, 51, 76
 Carnegie Corporation of New York, 116, 21, 25, 38, 44, 49, 51, 61, 63, 65, 70-71, 77, 86, 189, 193, 205, 213
 Carnegie Endowment for International Peace, 116, 21, 61, 63, 82, 87, 97, 189, 193, 202
 Carnegie Foundation for the Advancement of Teaching, 116, 21, 40, 51-52, 61, 63, 65, 76, 189, 206
 Carnegie Hero Fund, 117, 61, 190, 197, 209
 Carnegie Institution, 117, 21, 40, 61, 63, 84, 86, 194, 202
 Carver Foundation, 117, 84, 194, 196, 202
 Central Hanover Bank and Trust Company, 71*n*, 213
 Chaloner Prize Foundation, 118, 187, 196, 206
 Chambers, M. M., 38*n*, 42*n*
 Champaign Civic Foundation, 118, 197, 203

- Chappel Kennel Foundation, 30
Charitable Corporation and the Charitable Trust, The, 16*n*
Charitable trusts, 40-41
Charities Foundation, 118, 206
Charity. *See* Philanthropy
Charity load, reduced during war, 87
Charleston Scientific and Cultural Educational Fund, 118, 189, 209
Charter of the United Nations, 94*n*
Charters, 38, 40, 44, 73, 95, 217
Charters of Philanthropies, 38*n*, 42*n*
Chatham Village, 114
Chemical Foundation, 29
Chicago Community Trust, 118, 34, 36, 37, 189, 190, 192, 194, 195, 197, 203
Child Education Foundation, 118, 189, 196, 206
Child welfare, 85; foundations classified under, 80-81, 188
Children's Fund of Michigan, 119, 69, 188, 192, 193, 194, 204
China, 137
Christian Education and Ministerial Relief, Presbyterian Church, 119, 189, 195, 203
Christian Foundation, 119, 203
Church, the, 14, 15, 16, 18, 43. *See also* Religion
Church Peace Union, 119, 82, 189, 193, 194, 195, 206, 217
Cimon, 12
City and regional planning, foundations classified under, 83, 188
City Trusts of Philadelphia. *See* Board of Directors, City Trusts
Civil liberties, 151
Clara Elizabeth Maternal Health Fund, 119, 189, 192, 204
Clark, Evans, 62*n*, 64
Clark Foundation, 120, 206
Classification of foundations, 78-86, 95, 186-198, 216, 219-220
Clemens Fund, 120, 206
Clerical staff, 45
Cleveland Foundation, 120, 32, 33, 34, 36, 87, 188, 189, 190, 191, 192, 194, 195, 196, 197, 208
Cleveland Surveys, 33
Cleveland Trust Company, 32
Coe Foundation, 120, 206
Cohen and Sons Foundation, 120, 206
College foundations, 27-28, 103, 214
Colleges, 14, 27-28, 43, 49, 51, 214. *See also* Education; Student Aid
Collins, William T., 25
Colorado Foundation, 120, 192, 202
Columbia Foundation, 120, 192, 193, 194, 197, 202
Columbus Foundation, 120, 208
Commission: on trust funds, 32; not included in expenditures, 58-59
Commission for Relief in Belgium, 111
Commission on Industrial Relations, 22-23, 76
Committee of the Permanent Charity Fund, 120, 33, 36, 192, 194, 197, 203
Committee service, 47
Common stocks. *See* Stocks
Commonwealth Fund, 121, 38, 39, 47, 61, 63, 65, 81, 87, 192, 193, 206
Community chest, 73, 90, 166
Community organization. *See* Social Welfare
Community trusts, 15, 31-37, 82, 90, 199; organization, 40; trust company fees, 32*n*, 58-59, 218; trustees of, 42, 44, 99
Community Trusts in the United States and Canada, 35
Compound interest, 66-67
Concentration: of funds, 60-63; geographical, 199
Conditional grants, 51-52
Conferences, 47, 97
Confidential Bulletin No. 1, of Russell Sage Foundation, 77*n*
Confidential information, 57-59, 218
Congress: acts of, 40, 41; investigation before, 22-23
Connors Foundation, 121, 205
Conservatism: of foundations, 98; of trustees, 43, 97-98
Constantine, Emperor, 14
Consultants, 45-46
Consumer expenditures, 56
Consumption Expenditures, 1929-43, 56*n*
Contributions to philanthropy, 53-56, 90
Controls: over foundations, 22-23, 98-99; over grantees, 52
Coolidge Foundation, 121, 82, 193, 206
Coon, Horace, 29*n*
Cooper Foundation, 121, 205
Cornell Foundation, 121, 189, 195, 197, 206
Corporation: family as, 11; form of organization, 40-41; gifts of, 55
Correction, 7, 16, 75
Coulby Fund, 33
Couzens, James, 69
Cowles Foundation, 122, 189, 203
Crabtree Fund, 122, 188 (2), 189, 190, 191, 192, 195, 196, 197, 198, 204
Cranbrook Foundation, 122, 189, 204
Crawford Student Loan Fund, 122, 209
Credit unions, 74
Crime prevention, 48

- Criticism of foundations, 22-23, 98-99
 Culpeper Foundation, 122, 206
 Cultural lag, 97
Cy pres, 16, 30
- DALY Educational Fund, 122, 209
 Danforth Foundation, 122, 189, 195, 196, 205
 Danks Foundation, 122, 82, 187, 206
 Danziger Trust, 123, 206
 Davis Fund, 31
 Dayton (Minneapolis) Foundation, 123, 195, 197, 204
 Dayton (Ohio) Foundation, 123, 188, 197, 208
 Dazian Foundation for Medical Research, 123, 192, 206
 de Forest, Robert W., 77
 de Hirsch Fund, 123, 18, 189, 194, 206
Dead Hand, The, 30*n*, 68*n*
 Debs Memorial Radio Fund, 123, 188, 189, 191, 194, 197, 206
 Deed as basis for foundation, 40
 Definition of foundation, 11, 25, 66
 Delaware School Foundation, 124, 202
 Delinquency. *See* Child Welfare; Mental Hygiene
 Denominational colleges. *See* Colleges
 Dentistry, 134
 Denver Foundation, 124, 202
 Depression, 34, 36, 57, 64, 69, 71, 75, 218
 Descriptive Directory, 103-185, 213; method of compilation, 213-220
 Detroit Community Trust, 124, 188, 191, 192, 194, 197, 204
 Diet, 127
 Dietrich Foundation, 124, 202
 Diffenbaugh Fund for Deserving Students, 124, 196, 205
 Dillon Fund, 124, 206
 Direct operation. *See* Operating Foundations
 Disbursements. *See* Expenditures
 Discretionary perpetuities, 41, 66, 68-70
 Diseases. *See* Health
 Dissolved foundations, 68-70, 103
 Distribution committee, 31-37
 Dodge Foundation, 124, 189, 197, 206
 Donor, 15, 18, 90, 100, 217, 218; motives of, 23-24, 33; functions as organizer, 42, 66, 69-70; current income to foundations, 59
 Duke Endowment, 124, 44, 60, 62, 67, 86, 188, 189, 192, 195, 206
 Dula Foundation, 125, 206
 Duluth Community Trust, 125, 197, 204
 Durham Foundation, 125, 194, 208
- EARHART Foundation, 125, 204
 Ecclesiastical foundations, 14, 82, 103, 214
- Economic and Business Foundation, 125, 188, 189, 191, 193, 196, 197, 198, 209
 Economic and Social Council, 94-95
 Economics, 89, 92, 94, 97; foundations classified under, 79, 83-84, 188-189
 Education: scholastic, 14, 16, 18, 33, 53, 54, 56, 85, 93, 94-95; foundations classified under, 79-80, 189-190; as a public service, 75, 78, 97-98
 Educational Aid Fund, Massachusetts State Grange, 125, 189, 196, 204
 Educational institutions, endowment of, 53-54, 69
 Ehrmann Foundation, 126, 81, 188, 206
 Eisner and Lubin Foundation, 126, 206
 El Pomar Foundation, 126, 61, 189, 192, 195, 202
 Election of trustees, 42
 Elizabeth, Queen, 15
 Elks National Foundation, 126, 189, 191, 192, 196, 204
 Elliott, Edward C., 38*n*, 42*n*
 Embree, Edwin R., 50
 Emerson Foundation, 126, 205
 Emery Memorial, 126, 208
 Emigre Charitable Fund, 126, 206
 Employee welfare, 83-84, 96. *See also* Workers, Wages, and Conditions of Employment
 Employment. *See* Unemployment; Workers, Wages, and Conditions of Employment
 Endowment: charitable, 49-50, 53-55, 69; of foundations, 54-65, 66; limitations on educational, 51, 80
Endowments in Jeopardy, 71
 England, foundations in, 14-16, 17, 18
 Esco Fund Committee, 126, 206
 Establishment of foundations, 40-41
Evolution of the Philanthropic Foundation, 13*n*, 14*n*
 Executive committee, 44, 49
 Expenditures: by foundations, 7, 48-52, 53-56, 58-65, 218-219; from principal, 54, 100; of community trusts, 35-37; by government, 53-55, 56; by private charitable organizations, 53-56
 Experimental projects, 50-51, 94
- FALK Foundation, 126, 83, 88, 188, 209
 Family, as a corporation, 11-13
 Family foundations, 29, 57, 59, 73-74, 90, 99, 217
 Family welfare, foundations classified under, 80-81, 190-191
 Farm Foundation, 127, 188, 189, 192, 195, 196, 203

- Farm management, 84, 131, 156
 Federal Revenue Act, 73
 Feild Co-operative Association, 127, 189, 191,
 192, 195, 196, 197, 204
 Feldman Foundation, 127, 189, 197, 206
 Fellowships. *See* Student Aid
 Fels (Joseph) Foundation, 127, 206
 Fels (Samuel S.) Fund, 127, 189, 191, 192,
 197, 209
 Field Foundation, 128, 84, 188, 189, 194 (2),
 197, 206
 Filene (Lincoln and Therese) Foundation, 128,
 83, 188, 204
 Filene Good Will Fund, 128, 204
*Final Report, Laura Spelman Rockefeller Memo-
 rial*, 78
 Finance, 19; committee on, 45
 Finney-Howell Research Foundation, 128, 192,
 203
 Firmenich Fund, 34
First Ten Million, The, 35
 Fischel Foundation, 128, 206
 Fitzgerald Fund. *See* Franklin Foundation
 Flagler Foundation, 128, 192, 206
 Fleischmann Endowment, 128, 208
 Fondation Universitaire, 111
 Ford Foundation, 128, 38, 61, 204
 Foreign foundations, 214; English, 14-16;
 Greek and Roman, 11-14
 Foreign Service Educational Foundation, 129,
 189, 193, 202
 Forestry, 84, 131, 160
 Forstmann Memorial Foundation, 129, 189, 205
Fortune, 56
 Fosdick, Raymond B., 86*n*, 95*n*
 Foster Foundation, 129, 81, 87, 195, 210
Foundation, The, 25*n*, 66*n*, 75*n*
 Foundation for Narcotics Research, 129, 205
 Foundation for Scientific Research, 129, 202
Foundations in Social Work, 34*n*
 Founder. *See* Donor
 Francqui Foundation, 111
 Franklin, Benjamin, 17, 66, 67
 Franklin Foundation, 129, 67, 189, 204
 Franklin Technical Institute, 67, 129
 Freeman Pin Money Fund, 30
 Frick Educational Commission, 130, 189, 196,
 209
 Friendship Fund, 130, 189, 193, 195, 196, 197,
 206
 Fuld Health Foundation, 130, 192, 205
 Fuller Fund, 130, 192, 202
 Fund, as distinguished from foundation, 25, 66
 Fur Trade Foundation, 130, 195, 197, 206
 Future Farmers of America Foundation, 131,
 189, 202
 GAISMAN Foundation, 131, 205
 Gannett Newspaper Foundation, 131, 189, 208
 General Education Board, 131, 21, 40, 42, 51,
 52, 61-63, 65, 68, 189, 206
 General Welfare Fund, 131, 206
 Generics and eugenics. *See* Health
 Genius, discovery of, 96
 Geographical distribution, of community trusts,
 37; of foundations, 199-210
 George Foundation, 131, 209
 Georgia Warm Springs Foundation, 132, 189,
 191, 192, 206
 Gibson Foundation, 132, 189, 192, 196, 209
 Gifts, charitable, 54-56, 75-78
 Gimbel Foundation, 132, 209
 Girard, Stephen, 70-71
 Girard College, 71, 112
 Girard Fund. *See* Board of Directors of City
 Trusts, Philadelphia
 Giving. *See* Gifts
 Glens Falls Foundation, 132, 191, 192, 205
 God Bless America Fund, 26
 Goff, Frederick H., 32
 Golden Fund, 132, 206
 Golding Foundation, 132, 206
 Good Will Fund. *See* Filene Good Will Fund
 Goodman (Abraham and Mollie) Foundation,
 132, 206
 Goodman (Jacob and Libby) Foundation, 132,
 206
Gospel of Wealth, 19
 Gottesman (D. S. and R. H.) Foundation, 132,
 206
 Gottesman Tree of Life Foundation, 133, 206
 Gortsche Foundation, 133, 192, 210
 Gould Foundation, 133, 188, 190, 193, 194,
 195, 196, 197, 198, 206
 Government and public administration, 94;
 foundations classified under, 79, 83, 191
 Government issues, 70
 Governmental expenditures, 53-55, 56, 92-94,
 96
 Grand Rapids Foundation, 133, 191, 192, 197,
 204
 Grant Foundation, 133, 197, 206
 Grantees, 48-52
 Granthale Foundation, 133, 206
 Grants: from foundations, 26, 39, 45-52, 58-
 65, 199, 218-219; influenced by war, 87
 Greece, foundations in, 11-13
 Greene, Jerome D., 76
 Griffith Music Foundation, 133, 82, 187, 205
 Grosberg Family Charity Fund, 134, 190, 192,
 204
 Group work. *See* Recreation

- Guggenheim (Daniel and Florence) Foundation, 134, 197, 206
 Guggenheim (Henry Frank) Foundation, 134, 206
 Guggenheim (John Simon) Foundation, 134, 61, 187, 189, 196, 206
 Guggenheim (Murry and Leonie) Foundation, 134, 192, 206
 Guggenheim (Solomon R.) Foundation, 135, 82, 187, 206
 Gumpert-Janover Foundation, 135, 206
- HAAS Memorial Fund, 135, 206
 Hadrian, 13
 Haft (Harry G. and Tillie W.) Foundation, 135, 206
 Haft (Jules G. and Ruth) Foundation, 135, 206
 Haft (Morris and Fannie B.) Foundation, 135, 206
 Hall (Herbert D.) Foundation, 135, 189, 205
 Hall (Martha M.) Foundation, 135, 206
 Hall Fund. *See* American Missionary Association
 Hanauer Fund, 135, 206
 Hand Fund. *See* American Missionary Association
Handbook of Roman Law, 13n
 Handicapped, the, foundations classified under, 81, 191
 Handley Board of Trustees, 135, 189, 209
 Harbison-Walker Foundation, 136, 83, 198, 209
 Harmon Foundation, 136, 194 (2), 196, 206
 Harnischfeger Foundation, 136, 210
 Harper and Brothers, 26
 Harriman Fund. *See* Trudeau Foundation
 Harriman Trust, 136, 206
 Harrison Foundation, 136, 83, 191, 209
 Hartford Foundation for Public Giving, 136, 189, 192, 194 (2), 197, 202
 Hartford (John A.) Foundation, 137, 206
 Hartley Corporation, 137, 189, 192, 197, 202
 Harvard-Yenching Institute, 137, 82, 189, 193, 196, 204
 Hastings Foundation, 137, 192, 202
 Hat Research Foundation, 28
 Hatcher Fund. *See* Pickett and Hatcher Educational Fund
 Havens Relief Fund Society, 137, 190, 195, 197, 206
 Hawaiian Foundation, 138, 197, 203
 Hawley Welfare Foundation, 138, 197, 203
 Hayden Foundation, 138, 61, 189, 206
 Hayes Foundation, 138, 84, 194, 208
 Haynes Foundation, 138, 83, 188 (2), 191, 193, 194, 202
- Hazen Foundation, 139, 189, 193, 195, 202
 Health, 80, 85, 94; foundations classified under, 79, 81, 191-193
 Hecht Foundation, 30
 Heckscher Foundation, 139, 81, 188, 206
 Heinz Endowment, 139, 197, 209
 Hellman Foundation, 139, 195 (2), 208
 Hendrick, Burton J., 19n
 Henry VIII, 14-15
 Hero funds, 117
 Hershey Industrial School, 139, 60, 62, 188, 189, 209
 Heye Foundation. *See* Museum of the American Indian
 Higher education. *See* Colleges
 Historical research, 84, 117, 138
 Hobhouse, Sir Arthur, 30n, 68
 Hodges, Margaret B., 214
 Hofheimer Foundation, 140, 188, 190, 191, 192, 193, 195, 197, 206
 Hollis, Ernest V., 13, 16n, 21n, 51n
 Holmes Foundation, 140, 206
 Hood Dairy Foundation, 140, 189, 192, 196, 204
 Horace H. Rackham and Mary A. Rackham Fund, 1934-1940, 68n
 Horowitz Foundation, 140, 189, 206
 Hospitals, 14, 47, 54, 81, 87. *See also* Health
 Housing, 72, 87; foundations classified under, 83, 193
 Howard Foundation, 140, 202
 Howell. *See* Finney-Howell Research Foundation
 Hubbard, Elbert, 21
 Humanities, 43, 93
 Humphreys Foundation, 140, 202
 Hunt. *See* Baker-Hunt Foundation
 Hunter Charitable Trust, 141, 202
 Hutchins Foundation, 141, 206
 Hyams Trust, 141, 61, 192, 197, 204
 Hyde Foundation, 141, 192, 206
- IMMIGRANTS, 18, 123
 Income: of foundations, 12, 45, 57; of community trusts, 31; of trustees, 43
 Income rates. *See* Interest Rates
 Income tax: as source of information on contributions, 54-55; effect on new foundations, 89-91
 Incorporation, 40, 41
 Indenture, 40, 67
 Independent Aid, Inc., 141, 188, 189, 206
 India, 179
 Indian, American, 156, 161
 Indianapolis Foundation, 141, 34, 36, 188, 191, 194, 196, 203

- Individual aid, 7, 96. *See also* Relief
- Industrial foundations. *See* Business Foundations
- Industrial Hygiene Foundation, 141, 192, 209
- Industrial relations. *See* Workers, Wages, and Conditions of Employment
- Industrial Relations*, 22-23, 76*n*
- Industrial research, 84, 117
- Infantile paralysis, 132, 133, 156
- Inflation, 71-72, 100
- Initiation of foundations, 40-41
- Intelligent Philanthropy*, 75
- Intercultural Foundation, 142, 206
- Interest rates, 49, 60, 62, 69-73, 91-92, 94, 100
- International Cancer Research Foundation, 142, 192, 196, 209
- International Labour Office, 95
- International organization, 87-88, 116, 183
- International relations, 27, 95, 97; foundations classified under, 79, 82-83, 193
- Investment, 16, 45, 60, 70-74
- Investment counsel, 45
- Irwin Charity Foundation, 142, 192, 197, 202
- Irwin Fund. *See* Travelli Fund
- Itleson Family Foundation, 142, 197, 206
- JAMES Foundation, in New York Community Trust, 34
- James Foundation of New York, 142, 60, 189, 192, 195, 197, 206
- Jamison. *See* Arbuckle-Jamison Foundation
- Janssen Foundation, 142, 209
- Jarvie Commonweal Service, 143, 61, 81, 195, 206
- Java. *See* Sumatra-Java Foundation
- Jeanes Foundation, 21. *See also* Southern Education Foundation
- Jewish Agricultural Society, 124
- Jews, problems of, 83
- John D. Rockefeller, Jr., Philanthropist*, 56
- Jonas Foundation, 143, 188, 193, 197, 208
- Jones, John Price, 55, 213
- Jordan Foundation, 143, 187, 189, 203
- Juilliard Musical Foundation, 143, 61, 82, 187, 206
- Justinian, 12
- KALAMAZOO Foundation, 143, 188, 191, 192, 193, 195, 197, 204
- Karagheusian Commemorative Corporation, 144, 206
- Kaufmann Foundation, 144, 206
- Kellogg (Frank B.) Foundation, 27
- Kellogg (W. K.) Foundation, 144, 61, 65, 78, 190, 192, 195, 197, 204
- Kemmerer, Edwin Walter, 71
- Kenosha Foundation, 144, 81, 190, 210
- Kent Foundation, 144, 202
- Keppel, Frederick P., 25, 43, 46*n*, 66*n*, 75, 94, 97
- Klau Foundation, 144, 188, 190 (2), 191, 192, 194, 195 (2), 197, 206
- Knapp Foundation (N.C.), 145, 190, 192, 197, 206
- Knapp Foundation (N.Y.), 144, 188, 190, 195, 197, 206
- Knapp Fund, 145, 206
- Knights Templar Educational Foundation, 145, 196, 203
- Kosciuszko Foundation, 145, 82, 86, 190, 193, 206
- Kresge Foundation, 145, 61, 188, 190, 195, 197, 204
- Kress Foundation, 145, 206
- Kurtz, Russell H., 27*n*
- LA PRENSA Charity Fund, 145, 207
- Labor. *See* Workers, Wages, and Conditions of Employment
- Labor union represented on board, 99
- Ladd, Mrs. Walter Graeme, 77
- Lake Placid Club Education Foundation, 145, 190, 205
- Lamport (Sadie and Arthur) Foundation, 146, 202
- Lamport (Samuel C. and Miriam D.) Foundation, 146, 206
- Lancaster Community Trust, 146, 188, 190, 192, 193, 195, 196, 197, 209
- Langley Scholarship Fund, 146, 187, 196, 203
- Larsen Fund, 146, 207
- Lasker Foundation, 146, 192, 193, 207
- Latham Foundation, 147, 84, 194, 202
- Lavanburg Foundation, 147, 72, 83, 193, 207
- Law. *See* Government and Public Administration
- Lawyers on foundation boards, 32, 99
- Lay responsibility, 46
- League of Nations, 74
- Lectures, 47, 97
- Legal counsel, 45
- Legal status, 40-41
- Legislation, influencing, 73-74, 98, 99
- LeTourneau Foundation, 147, 61, 195, 203
- Letter of gift, 41
- Letter of Gift*: from Mrs. Walter Graeme Ladd, 77; from George Peabody, 68; from Julius Rosenwald, 68-69; from Margaret Olivia Sage, 72
- Leventritt Foundation, 147, 192, 193, 197, 207
- Levy (Adele R.) Fund, 147, 207

- Levy (Shaya Chabot) Foundation, 148, 190, 195, 197, 207
 Libraries, 27, 54, 131; Carnegie and, 21, 38, 51
Life of Andrew Carnegie, 191
 Lifwynn Foundation, 148, 193, 202
 Lincoln Arc Welding Foundation, 28
 Lindeman, Eduard C., 34, 43, 63, 85, 213
 Lindemann Foundation, 148, 207
 Liquidating funds, 41, 60, 63, 65, 66, 68-70
 Literature, 82, 134, 169
 Littauer Foundation, 148, 190, 193, 194, 197, 207
 Loans, 70, 73, 74
 Loans to students. *See* Student Aid
 Loeb Foundation, 148, 207
 Long Trust, 148, 82, 187, 207
 Longley Estate, 33
 Loose (Carrie J.) Fund, 149, 188, 190, 197, 205
 Loose Million Dollar Charity Fund, 149, 197, 205
 Lorberbaum Foundation, 149, 207
 Louisville Foundation, 149, 203
 Love Conservation Foundation, 149, 84, 194, 205
 Lowenstein Foundation, 149, 207
 Luce Foundation, 149, 207
 Lusch Fund, 34
- MACFADDEN Foundation, 149, 190, 192, 195, 207
 Macy Foundation, 150, 77, 192, 193, 207
 Madison Community Trust Fund, 150, 197, 210
 Magdalen Society of Philadelphia. *See* White-Williams Foundation
 Maguire Foundation, 150, 207
 Maine, Sir Henry, 11
 Manly report, 22
 Mann-Rosenfeld Foundation, 150, 187, 190, 192, 193, 194, 195 (2), 196, 197, 209
Manual of the Public Benefactions of Andrew Carnegie, 211
 Manville Foundation, 150, 208
 Marcus Foundation, 151, 188, 190, 192, 193, 194, 195 (2), 197, 207
 Markle Foundation, 151, 61, 87, 192, 207
 Marshall Civil Liberties Trust, 151, 83, 191, 207
 Marshall Foundation, 151, 207
 Marshall Wilderness Fund, 151, 207
 Mason Fund Committee, 151, 192, 193, 194, 197, 204
 Massachusetts Society for the University Education of Women, 151, 196, 204
 Massachusetts State Grange. *See* Educational Aid Fund
 Matching grants, 51-52
- Maternal Health Fund. *See* Clara Elizabeth Fund
 Marz Foundation, 152, 196, 207
 Mayo Properties Association, 152, 61, 192, 204
 McComas Foundation, 152, 190, 191, 195, 209
 McConnell Foundation, 152, 207
 McCormick Memorial Fund, 21
 McGregor Fund, 152, 190 (2), 191, 192, 195, 197, 204
 Medical research, 81, 87, 93, 121, 166. *See also* Health
 Medicine, 48, 85, 93, 96. *See also* Health
 Mellon Educational and Charitable Trust, 153, 187, 190, 197, 203
 Mendelson Trusts, 153, 204
 Menninger Foundation, 153, 191, 192, 194, 203
 Mental hygiene, foundations classified under, 81, 193-194
 Mertz Foundation, 153, 197, 207
 Method: of foundation operation, 96-98; of this study, 213-220
 Middle Ages, 14
 Milbank (Dunlevy) Foundation, 153, 207
 Milbank Memorial Fund, 154, 21, 39, 63, 84, 87, 192, 194, 207
 Mill, John Stuart, 68
 Mills Foundation, 154, 190, 192, 205
 Milwaukee Foundation, 154, 188, 197, 210
 Minneapolis Foundation, 154, 188, 190 (2), 191, 192, 194, 195 (2), 196, 197, 204
 Minority groups, 83
 Missions, 14
 Mistakes, a legitimate risk for foundations, 51, 94
Money to Burn, 291
 Morgan Foundation, 154, 28, 192, 207
 Morris Foundation, 154, 187, 190, 196, 207
 Mortmain, 15
 Moseley Foundation, 155, 197, 204
 Moses (Henry and Lucy) Fund, 155, 207
 Moses (Horace A.) Foundation, 155, 204
 Motion pictures, 136
 Motives of donors, 18, 23-24
 Mott Foundation, 155, 190, 192, 196, 197, 204
 Mullanphy, Bryan, 30
 Mullanphy Fund, 155, 30, 188, 190, 195, 197, 205
 Mundelein Foundation, 155, 203
 Municipal affairs. *See* City and Regional Planning; Government and Public Administration
 Municipal foundations, 14
 Munson-Williams-Proctor Institute, 155, 187, 190, 208
 Murphy Foundation, 155, 203
 Museum of the American Indian, Heye Foundation, 156, 190, 207

- Museums, 54, 135, 137
 Music, 82, 133, 143 (2), 148. *See also* Aesthetics
 Musicians' Foundation, 156, 207
- NASH, Thomas, 30
 Nash Foundation, 156, 204
 National Collection of Fine Arts, 18
 National defense, 93
 National Farm Youth Foundation, 156, 84, 194, 204
 National Foundation for Education in American Citizenship, 156, 190, 191, 193, 203
 National Foundation for Infantile Paralysis, 156, 26, 60, 61, 65, 81, 190, 191, 192, 207
 National Foundation of Musical Therapy, 157, 207
 National Gallery of Art, 153
 National Research Foundation, 93-94
 National Sanitation Foundation, 157, 192, 204
 National War Fund, 87, 96
 National Zoological Park, 18
 Natural science. *See* Science
 Negro Rural School Fund. *See* Southern Education Foundation
 Negroes, 83. *See also* Race Relations
 Nelson Trust, 157, 61, 82, 187, 205
 Nemours Foundation, 157, 191, 203
 Nerva, 13
 New Haven Foundation, 157, 36, 195, 197, 202
 New-Land Foundation, 158, 190, 191, 192, 194, 196, 207
 New York City, concentration of foundations in, 199, 205-208
 New York Community Trust, 158, 33, 34, 35, 36, 61, 190, 192, 197, 207, 213
 New York Foundation, 158, 190, 192, 197, 207
 Nichols Foundation, 158, 207
 Nileb Foundation, 158, 202
 Noble Foundation, 158, 202
 Non-operating foundations, 38-39, 45
 Norman Fund, 158, 190, 192, 197, 207
 Northern Baptist Education Society, 159, 190, 196 (2), 204
 Noyes Scholarship Fund, 159, 196, 203
 Nursing. *See* Health
 Nutrition, 131, 154, 159
 Nutrition Foundation, 159, 190, 192, 207
- OBERLAENDER Trust. *See* Schurz Memorial Foundation
Oeuvres, of Turgot, 68*n*
 Office of Scientific Research and Development, 93
 Ohrbach Foundation, 159, 207
- One World Fund, 26
 Operating foundations, 38-39, 62, 73, 218
 Ophthalmological Foundation, 160, 191, 192, 207
Opportunities and Dangers of Educational Foundations, 43*n*
 Organization of foundations, 40-47
 Organized charity, 54
 Origin, dates of, 20-22
 Orphans, 16, 18
 Oxford, 107
- PACK Forestry Foundation, 160, 84, 194, 203
 Painting. *See* Art; Aesthetics
 Palestine Foundation, 160, 207
 Paley Foundation, 160, 207
 Palliative, 17, 21, 98
 Parks and playgrounds, 82
 Parliament, 16
 Pasteur Institute, 71
 Patten Fund, 34
 Payment of trustees, 43-44
 Payne Fund, 160, 190, 194, 207
 Peabody, George, 18, 21, 68
 Peabody Education Fund, 18, 21, 51, 68
 Peace, 82-83, 95, 116, 119, 183, 184. *See also* International Relations
 Pedagogy. *See* Education
 Penicillin, 87
 Penney Foundation, 160, 196, 207
 Pensions for professors, 51-52
 Pepperdine Foundation, 161, 190, 196, 197, 202
 Permanent Charity Fund. *See* Committee of the Permanent Charity Fund
 Perpetuity, 24, 36, 41, 66-70, 76; early attempts at, 12, 13, 15, 16, 18; criticism of, 31, 68-70; support of, 69-70; interest rates and, 72, 91
 Pforzheimer Foundation, 161, 207
 Phelan Foundation, 161, 190, 192, 202
 Phelps-Stokes Fund, 161, 21, 87, 190, 193, 194, 196, 207, 217
 Phi Beta Kappa Foundation, 161, 190, 207
 Philadelphia Foundation, 162, 190, 191, 192, 195, 196, 197, 209
Philanthropic Foundations and Higher Education, 21*n*, 51*n*
 Philanthropy, budget of private, 7, 53-56, 92
Philanthropy and Learning, 46*n*, 97*n*
 Phillips Foundation, 162, 188, 196, 208
 Physical and biological sciences, 85, 96
 Pickering, Danby, 16*n*
 Pickett and Hatcher Educational Fund, 162, 196, 203
 Pierce Foundation, 162, 83, 193, 207
 Pilgrim Foundation, 162, 81, 195, 204

- Pillsbury Foundation, 163, 205
 Pines Foundation, 163, 207
 Pittsburgh Skin and Cancer Foundation, 163, 192, 209
 Plainfield Foundation, 163, 192, 197, 205
 Plato, 12-13, 70
 Plotz Foundation, 163, 192, 207
 Poland, 145
 Pomar. *See* El Pomar Foundation
 Poor Laws, 18-19
 Population, 84, 154, 171
 Portfolio, of investments, 12, 70-74
 Postwar planning, 87
 Poverty, 19
 Powers Foundation, 163, 204
 Preniss Foundation, 163, 190, 192, 196, 208
 Presser Foundation, 164, 187, 195, 196, 209
 Pressure groups, 28, 48, 94
 Price Foundation, 164, 202
 Principal. *See* Capital Assets
Principles of Public Giving, 69*n*
 Pritchett, Henry S., 49, 76
 Prizes, 26
 Professional staff, 42, 45, 46-47
 Propaganda, 73-74, 99
 Propp Foundation, 164, 207
 Pruyn Fund. *See* Glens Falls Foundation
 Psychiatry. *See* Mental Hygiene
 Public administration. *See* Government and Public Administration
 Public assistance, 75
 Public control. *See* Controls, over foundations
 Public health. *See* Health
 Public opinion as foundation control, 98-99
 Public opinion polling, 84, 128
 Public representation on boards, 32, 99
 Publishing: by foundations, 45, 77, 93, 97; about foundations, 221-234; supported by grants, 38, 48; as creator of foundations, 26
 Purdue Research Foundation, 27
 Purpose, 29, 38, 41, 186-198, 217-218
- QUESTIONNAIRE: of this study, 78-88, 186, 214-220; reproduced, 215-216
 Quorum of trustee boards, 42
- RACE Betterment Foundation, 164, 192, 204
 Race relations, foundations classified under, 79, 83, 194
 Rackham, Horace H., will of, 68
 Rackham Fund, 68
 Radin, Max, 13*n*
 Radio, 95, 123
 Raskob Foundation, 164, 202
 Rate of interest. *See* Interest Rates
 Ratshesky Foundation, 164, 198, 204
- Rawleigh Foundation, 165, 203
 Real estate, 45, 57, 70
 Reconstruction, 88
 Recreation, 54, 88; foundations classified under, 79, 82, 194-195
 Reed Permanent Community Trust, 165, 188, 198, 209
 Rehabilitation, 87
 Relief: and early foundations, 16, 18; trends away from, 7, 75, 76-78, 92, 96; foundations classified under, 80-81, 195
 Relief and Research Fund, 165, 207
 Relief Foundation. *See* Burke Relief Foundation
 Religion, 54, 56; and professors' pensions, 51-52; foundations classified under, 79, 82, 195-196
 Religious Motion Picture Foundation. *See* Harmon Foundation
Report from His Majesty's Commissioners, 19*n*
 Reports: by foundations, 74, 99, 103, 217, 221-234; by grantees, 52
Reports, Carnegie Corporation, 51*n*, 71, 77-78, 94*n*
Reports, Rockefeller Foundation, 86*n*
 Research: by foundations, 75, 84, 88, 94, 96-97; supported by grants, 38, 80, 96-97; supported by government, 92-94; freedom of, 52, 78, 98; results of, 19; affected by war, 86
 Research Corporation, The, 42
 Research staff, 45, 47
 Resources of foundations, 53-65
 Restricted gifts, 29-31, 41
 Retirement, 14, 80
Review for 1922, A, 73*n*
 Reynolds Foundation, 165, 61, 192, 208
 Rhode Island Foundation, 165, 192, 209
 Rich (Raymond) Associates, 63, 64, 85-86, 199, 213
 Richardson Foundation, 165, 188, 191, 195, 208
 Richmond Foundation, 165, 209
 Riggs Foundation, 166, 188, 190, 191, 192, 194, 196, 198, 204
 Roberts Gift, 34
 Robinson Mountain Fund, 166, 203
 Roche Relief Foundation, 166, 195, 198, 207
 Rochester Community Chest, 166, 90, 188, 191 (2), 193, 194, 195 (2), 198, 208
 Rockefeller, John D., Jr., 56*n*
 Rockefeller, John D., Sr., 21, 76
 Rockefeller benefactions, 68
 Rockefeller Brothers Fund, 166, 198, 207
 Rockefeller Foundation, 166, 21, 32, 34*n*, 38, 42, 45, 52, 61, 63, 65, 68, 73, 76, 81, 87, 95, 193 (2), 194, 198, 207
 Rockefeller (Laura Spelman) Memorial, 34, 78

Rome, foundations in, 11-14, 17, 18
 Rosenau Foundation, 167, 198, 209
 Rosenberg Foundation, 167, 188, 190, 193, 198, 202
 Rosenfeld. *See* Mann-Rosenfeld Foundation
 Rosentiel Foundation, 167, 193, 198, 207
 Rosenwald, Julius, 68-69, 75
 Rosenwald (Julius) Fund, 167, 42, 65, 68-69, 71, 190, 194, 196, 203
 Rosenwald (Lessing J.) Foundation, 167, 209
 Rotary Educational Foundation, 167, 190, 196, 203
 Rotch Travelling Scholarship, 168, 196, 204
 Roth Educational Fund, 168, 190, 196, 209
 Rothschild-Goldschmidt Endowment, 71
 Royal Commission of Inquiry, 16
 Ruggles Endowment, 168, 204
 Rural hospital demonstrations, 47
 Rural life, 96
 Russell Sage Foundation. *See* Sage Foundation
 Russian Student Fund, 168, 190, 196, 207
 Russians, aid for, 168, 176
 Rutledge Charity, 168, 188, 191, 195, 198, 210

SAGE, Mrs. Russell, 23-24, 72, 77
 Sage (Russell) Foundation, 169, 7, 21, 23-24, 38, 39, 61, 63, 72, 77, 83, 87, 188, 191, 195, 198, 207, 213
 Sage Fund. *See* Trudeau Foundation
 St. Louis Public Schools Foundation, 169, 190, 195, 196, 198, 205
 Salem Foundation, 169, 188, 198, 209
 Sanitation. *See* Public Health
 Santa Barbara Foundation, 169, 187, 195, 196, 202
 Saxton Memorial Trust, 169, 26, 82, 187, 207
 Scandinavians, 107
 Scarsdale Foundation, 170, 208
 Schalkenbach Foundation, 170, 83, 188, 207
 Schepp Foundation, 170, 196, 207
 Schimper Foundation, 170, 81, 195, 207
 Schlieder Foundation, 170, 203
 Schmidlapp Fund, 170, 190, 193, 196, 208
 Scholarships. *See* Student Aid
 Schools, 14, 16, 18, 38. *See also* Education
 Schurz Memorial Foundation, 171, 190, 195, 196 (2), 209
 Schwab Foundation, 171, 207
 Schwartz Memorial Fund, 171, 207
 Schwarzhaupt Foundation, 171, 207
 Science: natural, 19, 93, 96; trustee knowledge of, 43
Science: The Endless Frontier, 93n
Science of Giving, A, 49n
 Scientific research. *See* Research
 Scillus, 12

Scripps Foundation, 171, 84, 194, 208
 Sculpture. *See* Aesthetics
 Security in investments, 70-73
 Self-perpetuation of trustee boards, 42
 Selling Scholarship Fund, 171, 196, 209
 Service League Foundation, 171, 190, 195, 198, 204
 Seybold, Geneva, 64
 Shapiro Scholarship Fund, 172, 193, 196, 207
 Sickness, 33
 Singer Foundation, 172, 191, 193, 195, 198, 207
 Single tax, 83, 170
 Slater Fund, 18. *See also* Southern Education Foundation
 Sloan Foundation, 172, 84, 88, 188, 190, 207
 Smith Educational Foundation, 172, 207
 Smith (Horace) Fund, 172, 196, 204
 Smith Memorial Foundation, 172, 188, 191, 193, 195 (2), 198, 208
 Smithson, James, 17
 Smithsonian Institution, 17-18, 39
 Snyder Fund, 173, 207
 Social action, 97
 Social insurance, 75, 92
 Social research. *See* Research
 Social sciences, 85, 93, 97
 Social Security Act, 92
 Social welfare: 33, 85, 219; foundations classified under, 79, 80-81, 197-198
 Social work. *See* Social Welfare
Social Work Year Book, 27, 34
 Soliciting agencies, 26
 Southern Education Foundation, 173, 190, 194, 203
 Spartanburg Community Foundation, 173, 209
 Spelman Fund, 173, 34n, 83, 191, 207
 Speusippus, 15
 Spokane Foundation, 173, 198, 210
 Sprague Foundation, 173, 207
Statistics of Higher Education, 54n
Statistics of Income, 54n, 90n
 Statler, Ellsworth M., 28
 Statler Foundation, 28
Statute of Charitable Uses, 15-16
Statutes at Large, The, 16n
 Stavisky Family Foundation, 173, 207
 Stern Fund. *See* Ascoli Fund
 Stettenheim Foundation, 174, 207
 Stocks, 45, 57, 70-74
 Stokes Fund. *See* Phelps-Stokes Fund
 Storrow Gift. *See* Franklin Foundation
 Straus Foundation, 174, 188, 191, 193, 194, 195, 196, 198, 207
 Strauss Memorial Fund, 174, 207
 Strong (Hattie M.) Foundation, 174, 196, 203

- Strong (Henry) Educational Foundation, 174, 196, 203
 Stroof, Dr., 71
 Student aid: 27, 95, 96; regarded as investment, 59, 72-73; dormant during war, 86; foundations classified under, 80, 196-197
 Suarez Foundation, 174, 207
 Sullivan Foundation, 174, 188, 190, 207
 Sumatra-Java Foundation, 175, 207
 Summerfield Foundation, 175, 190, 207
 Surdna Foundation, 175, 60, 207
 Swedenborg Foundation, 175, 82, 196, 207
 Switzer Foundation, 175, 207
- "TAINTED MONEY," 22
 Talcott Fund, 175, 207
 Tamblin and Brown, 213
 Taxes: effects on founding, 23, 74, 90-91, 99; exemption from, 73-74, 99, 103, 218; public policy limited by, 94; subject for relief, 16
 Taylor Trust, 175, 83, 191, 209
 Teagle Foundation, 175, 207
 Technology, 43
 Television, 95
 Terms, of trustees, 42
 Theresian Academy, 71
 Thompson Trust, 176, 40, 193, 198, 204
 Thomson Foundation, 176, 28, 188, 198, 209
 Thrift Foundation, 26
 Tiffany Foundation, 176, 40, 82, 187, 207
 Tilles Non-Sectarian Charity Fund, 176, 190, 196, 205
 Timken Foundation, 176, 208
 Tobacco, annual cost of, 56
 Todd, Arthur J., 75
 Tolstoy Foundation, 176, 188, 191, 193, 195, 198, 207
 Trade, 87
 Trajan, 13
 Travel, 95
 Travelli Fund, 176, 188, 190, 191 (2), 193, 194, 195, 196, 198, 204
 Trebor Foundation, 177, 202
 Tropical medicine, 87, 151
 Trudeau Foundation, 177, 193, 208
 Trust agreement, 41
 Trust companies, 31-37, 45
 Trust declaration, or resolution, 40
 Trustees: appointment of, 16, 41-44, 99; attitudes of, 42-44, 97, 98; duties of, 41-46, 48, 69, 70; non-payment of, 43-44; public representation, 22, 99
Trusteeship of American Endowments, 54
 Tuberculosis, 120, 177, 180
 Tucker Foundation, 177, 207
 Turgot, 68
 Turrell Fund, 177, 188, 198, 205
 Twentieth Century Fund, 177, 39, 47, 63, 64, 74, 87, 189, 193, 198, 199, 207, 213
- UNEMPLOYMENT, 83, 178
 Unger Memorial Foundation, 178, 208
 United Nations, 94-95
 U.S. Bureau of Internal Revenue, 98
 U.S. Industrial Relations Commission, 22-23
 U.S. National Museum, 18
 U.S. Office of Education, 53
 U.S. Treasury Department, 55, 99
 Universal Knowledge Foundation, 26
 University foundations. *See* College Foundations
 University of Frankfurt, 71
 Untermyer, Samuel, 22-23
 Upjohn Unemployment Trustee Corporation, 178, 190, 191, 198, 204
Use and Abuse of Endowments, The, 76n
- VACANCIES on boards of trustees, 42
 Value: of foundation endowment, 53-65; of total philanthropic property, 53-55
 Van Wert County Foundation, 178, 190, 195, 208
 Victoria Foundation, 178, 191, 193, 198, 205
 Viking Fund, 178, 84, 194, 208
 Vincent, George E., 73n
 Volker Charities Fund, 179, 205
 Voting rights, 73, 74
- WALKER. *See* Harbison-Walker Foundation
 War. *See* World War I; World War II
 Warburg Foundation, 179, 198, 208
 Wartime research, 86-88, 92
 Washington Foundation, 179, 203
 Waterbury Foundation, 179, 188, 191 (2), 193, 194 (2), 202
 Watertown Foundation, 179, 196, 198, 208
 Watumull Foundation, 179, 187, 190, 193, 194, 202
Wealth, 19n
Wealth and Culture, 43n, 63, 85n
 Weber Foundation, 179, 208
 Wentz Foundation, 179, 208
 Wheat Ridge Foundation, 180, 191 (2), 196, 198, 202
 White Charitable Trust, 180, 188, 190, 191, 195, 196, 198, 208
 White (George Robert) Fund, 180, 88, 193, 195, 204
 White Memorial Foundation, 180, 188, 191, 193, 195, 198, 202
 White Psychiatric Foundation, 180, 194, 203

- White-Williams Foundation, 181, 17, 188, 190, 196, 209
- Whitehall Foundation, 181, 208
- Whitehead Foundation, 181, 188, 191, 193, 198, 203
- Whiteside Templar Memorial Fund, 181, 196, 203
- Whiting Foundation, 181, 208
- Whitney Benefits, 181, 190, 196, 210
- Whitney Foundation, 182, 189, 190, 193, 194, 198, 208
- Wieboldt Foundation, 182, 198, 203
- Wild life conservation, 84, 147, 149
- Wilder Charity, 182, 188, 193, 195, 198, 204
- William IV, 18
- Williams. *See* White-Williams Foundation
- Williams Trust, 33, 34
- Williamsport Foundation, 182, 188, 191 (2), 193, 195, 198, 209
- Willkie, Wendell, 26
- Willkie Trust Fund, 182, 208
- Wills, 15, 33
- Wills Hospital Fund. *See* Board of Directors of City Trusts, Philadelphia
- Willson Charitable Foundation, 183, 188, 191, 193, 195, 208
- Wilson Foundation, 183, 82, 88, 193, 208
- Winfield Foundation, 183, 208
- Winnipeg Foundation, 377
- Winston-Salem Foundation, 183, 190, 208
- Winter Foundation, 183, 81, 188, 202
- Wisconsin Alumni Research Foundation, 27
- Wohl Foundation, 184, 205
- Wolf Fund, 184, 209
- Wollman Foundation, 184, 208
- Wood, Struthers and Company, 53-54
- Woodlands Foundation. *See* Warburg Foundation
- Woodrow Wilson Foundation. *See* Wilson Foundation
- Woodruff Foundation, 184, 203
- Workers, wages, and conditions of employment, 87; foundations classified under, 83-84, 198
- World Peace Foundation, 184, 74, 82, 193, 204
- World War I, 29, 71, 159
- World War II: relation to expenditures, 56, 60, 80, 86-88, 92; relation to investment, 70, 72; relation to program, 83, 86-88, 217, 219
- Wyomissing Foundation, 184, 209
- XENOPHON, 12, 13
- YARDLEY Foundation Federation Fellowship Fund, 184, 196, 205
- Year Book, Carnegie Institution*, 86
- Yearbook of Philanthropy*, 557
- Youngstown Foundation, 184, 188, 190, 191, 193, 196, 198, 208
- ZEITZ Foundation, 185, 208
- Ziegler Foundation, 185, 191, 208